REPORTS

ON THE

ADMINISTRATION

OF THE

EXCISE DEPARTMENT

(ABKARI AND OPIUM)

IN THE

BOMBAY PRESIDENCY, SIND, AND ADEN,

FOR THE

FINANCIAL YEAR 1905-1906.

77/7

133197

BOMBAY
PRINTED AT THE GOVERNMENT CENTRAL PRESS
1906

[Price—Rs. 1-4-0 or 1s. 10d.]

OFFICIAL AGENTS FOR THE SALE OF INDIAN OFFICIAL PUBLICATIONS.

In England.

E A. Arnold, 41 & 43, Maddox Street, Bond Street, W., London.
Constable & Co., 16, James Street, Haymarket, W., London.
Grindlay & Co., 54, Parliament Street, S. W., London.
Henry S. King & Co., 65, Cornhill, E. C., London.
P. S. King & Son, 2 & 4, Great Smith Street, Westminster, S.W., London.
Kegan Paul, Trench, Trübner & Co., 43, Gerrard Street, Soho, W., London.
B. Quaritch, 15, Piccadilly, W., London.
B. H. Blackwell, 50 & 51, Broad Street, Oxford.
Deighton Bell & Co., Cambridge.

On the Continent.

Friedlander & Sohn, 11, Carlstrasse, Berlin.
Rudolf Haupt, Halle-a-S., Germany.
Otto Harrassowitz, Leipzig.
Karl W. Hiersemann, Leipzig.
Ernest Leroux, 28, Rue Bonaparte, Paris.
Martinus Nijhoff, The Hague.

In India.

Higginbotham & Co., Madras.
V. Kalyanarama Iyer & Co., Madras.
P. R. Rama Iyar & Co., Madras.
Thacker, Spink & Co., Calcutta.
W. Newman & Co., Calcutta.
S. K. Lahiri & Co., Calcutta.
R. Cambray & Co., Calcutta.
Thacker & Co. (Ld.), Bombay.
A. J. Combridge & Co., Bombay.
Curator, Government Central Book Depot, Bombay.
D. B. Taraporevala, Sons & Co., Bombay.
Sunder Pandurang, Bookseller, etc., Bombay.
Gopal Narayen & Co., Booksellers, etc., Bombay.
N. B. Mathur, N. K. H. Press, Allahabad.

BOMBAY BRANCH
OF THE
Royal Asiatic Society.

Digitized with financial assistance from the Government of Maharashtra on 11 July, 2017

REPORTS

ON THE

ADMINISTRATION

OF THE

EXCISE DEPARTMENT

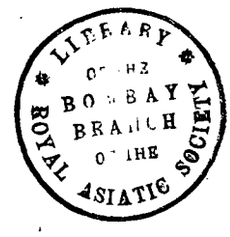
(ABKARI AND OPIUM)

IN THE

BOMBAY PRESIDENCY, SIND, AND ADEN,

FOR THE

FINANCIAL YEAR 1905-1906.



BOMBAY
PRINTED AT THE GOVERNMENT CENTRAL PRESS
1906

No. 5887 of 1906.

From

THE HONOURABLE MR. R. A. LAMB, C.I.E., I.C.S.,
Commissioner of Customs, Salt, Opium and A'bkári;

To

THE SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

Bombay, 13th October 1906.

SIR,

INTRODUCTION.

I have the honour to submit the report on the administration of the Excise Department (A'bkári and Opium) of the Bombay Presidency, exclusive of Sind and Aden, for the financial year 1905-06. The facts and figures relating to opium as an item of Excise revenue of the Presidency proper are as usual included in this report, the Imperial opium revenue having been dealt with separately.

Personnel of the Department.

2. The Honourable Mr. J. L. Jenkins, C.S.I., M. A., I.C.S., was in charge of the Department throughout the year under report.

CHAPTER I.—SOURCES OF REVENUE.

Sources of Revenue.

3. The principal sources of the Excise revenue of this Presidency are—

(*a*) the manufacture and sale of country liquor, which includes toddy and excludes liquors made in the country but excised at tariff rates;

(*b*) the sale of foreign imported liquor, and the manufacture and sale of malt liquors, and of certain descriptions of liquor made in the country but excised at the rates leviable under the Indian Tariff Act on liquors imported from foreign countries;

(*c*) the manufacture and sale of hemp drugs;

(*d*) the sale of opium and its preparations for home consumption.

CHAPTER II.—SYSTEMS OF ADMINISTRATION.

Corrections to be made in the Government of India Excise Memoranda shown in appendices.

4. The usual short notes showing the corrections and alterations necessary to be made in the chapters of the Government of India Memoranda on "Intoxicating Liquors", "Hemp Drugs" and "Opium" relating to this Presidency are attached as Appendices A, B and C.

Changes during the year.

5. The following are the material changes made during the year under report in the systems and arrangements in force:—

(1) The still-head duty was raised in the Eastern and Central Belts of Khándesh by 4 annas per gallon 25° U. P. and 2 annas per gallon 60° U. P.

(2) The Central distillery and separate shop system hereinafter referred to as the contract supply system was introduced in the districts of Ahmednagar and Nasik.

(3) Maximum selling prices in respect of country spirit were re-introduced in the Khándesh District and in respect of opium in all the districts in which the separate shop system is in force.

(4) The country spirit depôt at Gokák in the Belgaum District was closed from the 1st April 1905.

(5) The Akrani tract of the Khándesh District was placed under the out-still system.

(6) The district monopoly and minimum guarantee system in connection with the supply and sale of toddy was introduced from the 1st August 1905 in the Mulshi Petha of the Poona District.

(7) An improved method was adopted for assessing the fees for certain foreign liquor licenses.

(8) The tariff rates of duty on spirits and liqueurs were raised from the 26th February 1906 as under:—

Liqueurs.	Per Imperial gallon or six quart-bottles.	From Rs. 6 to Rs. 10.
Spirit when used in drugs, medicines or chemicals in a proportion of twenty per cent. and upwards, and Spirit other sorts.	Per Imperial gallon or six quart-bottles of the strength of London Proof.	From Rs. 6 to Rs. 7 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London Proof.
Spirit, perfumed, in wood or in bottles.	Per Imperial gallon of six quart-bottles.	From Rs. 8 to Rs. 11.

(9) The rates for opium issued from Government depôts were lowered from the 16th March 1906 as under:—

	From Rs. a.	To Rs. a.
Aden, Rájkot, Pálanpur, Sádra, Baroda Cantonment, Sind, Ahmedabad, Kaira, Panch Mahals, Broach, Surat and Bombay City	...16 0	14 8
Rest of the Presidency	...14 8	13 0

(10) An increase in still-head duty to take effect from the 1st April 1906 was sanctioned for six cities (including Bombay) and 2 districts, in 3 cities of 6 annas, and in the rest of 4 annas, per gallon 25° U. P. (3 annas and 2 annas per gallon 60° U. P.)

Rates of duty, &c.

6. Appendices D and E have been remodelled. The rates of still-head duty which are shown in Imperial Form No. 4 are omitted from appendix D, and the maximum selling prices of country spirit and toddy in force at the end of the year under report are given in separate appendices, one dealing with country spirit only (Appendix D) and one with toddy (Appendix E).

The minimum revenue guaranteed for each of the districts in the Bombay Presidency, where that system was in force, is also shown in Appendix D. The districts in this and other appendices are now arranged in one and the same order, taking first North and South Gujarát, next the Coast, then the Southern Marátha Country and, lastly, the Deccan; and the incidence of duty and of total revenue is shown for all districts and also separately for the larger towns. A new appendix has been added marked H giving for hemp drugs information similar to that given for opium in Appendix K, which has been remodelled.

A'bkári map.

7. The map appended shows the distribution of the various country spirit revenue systems both in British districts and in Native States in which the A'bkári revenues either have been leased to the British Government, or are managed in accordance with agreements or arrangements made with the Chiefs.

Chapter III.—Country Spirit.

Use of different descriptions how distributed.

8. The greater part of the country spirit consumed in the Presidency is made from the dried flowers of the mhowra tree (Bassia latifolia), which is common in some of the districts and Native States in Gujarát, in the western portion of Khándesh and Násik, in the inland tálukas of Thána and in two tálukas of the Kolába District. Large quantities of mhowra flowers are also imported from the Central Provinces.

In the Town and Island of Bombay and in the tálukas of Sálsette and Bassein of Thána both mhowra spirit and toddy spirit are sold. Throughout the Ratnágiri District and in the coast tálukas of Kánara toddy spirit is principally sold and the sale of mhowra spirit is permitted only at such shops as the Collector may specify. Spirit made from sugarcane molasses was used to a small extent in the Dhárwár District.

Receipts from still-head duty.

9. The total receipts from still-head duty in the Presidency proper amounted to Rs. 83,72,491 as compared with Rs. 76,07,467 in the previous year, showing an increase of Rs. 7,65,024. The most noticeable increases occur amongst districts worked under the "District Monopoly System", in Thána (Rs. 1,43,333), Kolába (Rs. 58,683) and Ahmedabad (Rs. 43,692) and amongst those under the contract supply system in Khándesh, Násik and Poona (Rs, 3,70,115, Rs. 1,17,931 and Rs. 28,856 respectively). The receipts also increased in the City of Bombay by Rs. 1,50,016. Surat, Broach and Dhárwár show decreases of Rs. 76,319, Rs. 51,384 and Rs. 42,817 respectively. The causes of increase and decrease are discussed in a later paragraph.

Working of the District Monopoly System.

10. The country spirit farms of Ahmedabad, Kaira, Panch Maháls, the Sankheda Mewas, Broach, Surat, Thána, Kolába, Ratnágiri, Kánara, Dhárwár, Bijápur and Sholápur which expired on the 31st March 1905 were continued to the same contractors for the year under report at an enhanced figure of minimum guaranteed revenue except in the case of Ahmedabad, Kaira, Panch Maháls, five inland tálukas of the Thána District, and Kolába where the minimum guarantees remained unaltered. In the guarantees so fixed no deficiencies had to be made good by the farmers. In the case of Kaira the accounts show Rs. 8,771 as paid under this head; but this is not a true deficiency and the minimum guarantee was in fact exceeded. The payments of still-head duty exceeded the guarantees by amounts ranging from Rs. 1,037 in one Thána farm to Rs. 91,261 in other three tálukas of Thána. These results have been met by an enhancement of duty and an increase of the minimum guarantee in several instances in the current year. There was no change in the sources of supply to these farms. The Uran distilleries supplied 14,000 gallons of 25° U. P. and 7,193 gallons of 60° U. P. mhowra spirit to the Ratnágiri District, where the stocks of toddy spirit had run short in the early part of the year in consequence of the damage done to toddy trees by locusts in previous years. Out of 14,000 gallons of 25° U. P. liquor, 1,603 gallons were returned to the distilleries at Uran before the close of the year, a marked improvement in the yield of the toddy trees having occurred during the year.

Working of the Contract Supply System.

11. The contract supply system which was introduced in Belgaum on the 1st August 1902 and in Sátára, Poona and Khándesh on the 1st April 1903 was continued in these districts and was extended to Ahmednagar and Násik during the year under report. Tenders were invited for the manufacture and supply of country spirit to these districts and the villages of the Native States attached to them for A'bkári management. The rates accepted by Government for the supply of spirit to the six districts in the year under report and in the previous year are shown below. The contractor undertook in each case (except Nagar, which was supplied from the Mundhwa distillery at Poona) to manufacture spirit with his own plant in the Government distillery premises at the head quarters of the district. In Násik owing to short rainfall the distillery well nearly ran dry and the contractor was permitted to import 1,793 gallons 18 drams and 8,141 gallons 42 drams of spirit from the distilleries at Dhulia and Uran respectively.

Districts.	When delivered at the	25° U. P. per gallon.		60° U. P. per gallon.		Remarks.
		1905-06.	1904-05.	1905-06.	1904-05.	
		As. p.	As. p.	As. p.	As. p.	
Belgaum	Belgaum Distillery	9 6	9 0	4 9	4 6	Different prices at Distillery and at Depôt.
	Chikodi Depôt	10 6	10 0	5 9	5 6	
Sátára	Sátára Distillery	8 6	9 0	4 6	5 0	No Depôts.
Poona	Mundhwa do.	8 0	8 0	...	...	
Ahmednagar ...	Ahmednagar Depôt ...	10 0	...	...	...	No Distillery. Supplied from Poona.
Násik	Násik Distillery	8 6	...	4 3	...	No Depôt.
Khándesh	Dhulia do.	10 0	10 0	5 0	5 0	One price throughout District, at Distillery and Depôts, introduced in 1905-06.
	Ja'gaon Depôt	10 0	11 6	5 0	6 6	
	Nandurbar do.	10 0	11 6	5 0	6 6	

The right of retail vend of country spirit in shops was sold by auction in the districts of Belgaum, Sátára, Poona and Ahmednagar for a period of two years ending 31st March 1907, while in Násik and Khándesh the shops were let for the same period to those approved persons who by tender guaranteed the

highest amount of revenue from still-head duty. In all six districts each shop was sold or let singly, except in the Navápur Petha of Khándesh where in order to facilitate the purchase of the abundant mhowra flower crop, all the shops in the Petha were let to Messrs. Dubash, the manufacturing contractors. Maximum selling prices were maintained in five districts and were re-introduced in Khándesh in order to prevent retail prices from rising so high as to afford an irresistible stimulus to smuggling and illicit manufacture.

In the auction districts the revenue from license fees amounted in the year under report to Rs. 46,628 (Belgaum), Rs. 29,429 (Sátára), Rs. 1,05, 903 (Poona), and Rs. 27,616 (Ahmednagar) respectively against Rs. 40,937, Rs. 18,354, Rs. 1,54,571 and Rs. 10,682 respectively in the previous year. These figures represent the actual realizations as shown in Imperial Form No. 1 and not the amounts agreed to be paid for the year by the various licensees, the latter figures being Rs. 69,766 in Belgaum, Rs. 30,580 in Sátára, Rs. 1,44,605 in Poona and Rs. 42,201 in Ahmednagar as compared with Rs. 30,369, Rs. 16,143 and Rs. 1,18,171 in Belgaum, Sátára and Poona respectively in the previous year.

The subjoined table shows the various charges on country spirit paid by retail vendors, the fixed maximum prices and the difference between the two items per gallon of 25° U. P. Charges not definitely ascertainable, such as cost of transport, servants' wages, interest on capital involved, lighting and the like, are not included.

Districts.	Amount of yearly license fees (1905-06).	Gallons 25° U. P. sold in 1905-06.	Incidence of license fee per gallon.	Cost of liquor at distillery per gallon.	Still-head duty per gallon.	Total cost per gallon.	Maximum selling price per gallon.	Excess of column 7 over column 8.
1	2	3	4	5	6	7	8	9
	Rs.	Gallons.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Belgaum	69,766	70,488	0 15 10	0 9 6	3 14 0	5 7 4	5 4 0	0 3 4
Sátara	30,580	34,375	0 14 3	0 8 6	3 10 0	5 0 9	5 0 0	0 0 9
Poona	1,44,605	162,217	0 14 3	0 8 0	3 15 8	5 5 11	5 4 0	0 1 11
Ahmednagar	42,201	33,389	1 4 3	0 10 0	3 10 0	5 8 3	5 0 0	0 8 3

It will be observed that in each district the incidence of the main charges per gallon of 25° U. P. was greater than the maximum selling price. It may also be noted that the incidence of taxation (duty and fees) per proof gallon was Rs. 6-7-9 in Belgaum, Rs. 6-0-4 in Sátára, Rs. 6-7-11 in Poona and Rs. 6-8-4 in Ahmednagar compared with the tariff rate of Rs. 6 per gallon which was raised to Rs. 7 from the 26th February 1906. In Násik the minimum guarantees on the separate shops amounted to Rs. 2,50,530 as compared with Rs 1,60,000 guaranteed in the previous year under the district monopoly system. For Khándesh the figures are Rs. 9,32,349 and Rs. 8,07,485 respectively, both amounts representing the totals of guarantees on separate shops. The actual receipts from still-head duty and the amounts paid during the year to make up the minimum guarantees are as follows :—

Násik ... ... Rs. 2,92,044 (still-head duty) and
„ 5,924 (deficiency payments) ;
Khándesh ... ... „ 10,78,747 and Rs. 63,733 respectively.

License fees for sale of country spirit in Bombay.

12. The revenue from "license fees for sale of country spirits" realised in the City of Bombay amounted in the year under report to Rs. 6,29,894 as compared with Rs. 9,99,214 in the previous year. The decrease of Rs. 3,69,320 is due to the fact that a greater portion of the license fees due for the year under report was, under the terms of the licenses, paid in the previous year.

Revenue from out-still farming system and other miscellaneous country spirit receipts.

13. The revenue from the out-still or lump farming system (realised only in the Deesa Cantonment and in the Akrani tract of the Khándesh District where the system was introduced during the year under report), and from other miscellaneous items amounted to Rs. 10,297 (Deesa Cantonment, Rs. 4,064 and Akrani tract Rs. 6,233) and Rs. 6,421 respectively as against Rs. 7,275 (Deesa Cantonment) and Rs. 5,002 in the previous year. The decrease in Deesa Cantonment is attributed to the reduction of the garrison at that place.

Outturn of toddy spirit in Bombay, Ratnágiri and Kánara.

14. Toddy spirit was manufactured, as in the preceding years, only in Bombay, Ratnágiri and Kánara and the outturn in these districts exceeded that of the previous year by 9,494 gallons, 43,633 gallons and 7,231 gallons respectively. The fluctuations in the manufacture of this spirit in any year result partly from the quantity of spirit in stock at the distilleries at the close of the preceding year and partly from the demand for toddy spirit during the year. The increase in manufacture in Bombay may be attributed to a greater demand for toddy spirit in the Thána District during the year under report. That in Ratnágiri was due partly to improvement in the yield of sap consequent on the partial recovery of toddy trees from the effects of the visitation of locusts in the previous years and partly to the small balance of spirit at the distilleries at the opening of the year. In Kánara the increase may be attributed to the latter cause. The toddy used for distillation was drawn wholly from cocoanut and brab trees. In Bombay 5·8 gallons, in Ratnágiri 7·1 gallons and in Kánara 6·2 gallons were on an average required to manufacture one gallon of spirit of strength of 25° U. P. against 5·7 gallons, 7·5 gallons and 6·3 gallons respectively in the previous year. All the nine distilleries in the Ratnágiri District were worked during the year by the country spirit farmers themselves. Of the three distilleries in Kánara two were worked by the farmer. The working of the distilleries by the farmers is reported to have been satisfactory.

Working of the mhowra flowers section.

15. The section of the Bombay Abkári Act placing under regulation the possession, etc., of mhowra flowers which since 1893 applied only to the Thána and Kolába Districts was extended towards the close of the year under report to the district of Broach, the Párdi, Bulsár and Chikhli Tálukas of Surat and to the Násik District exclusive of the Peint Táluka. On account of the lateness of the crop the period of mhowra vacation allowed by the section was extended by Government Notification No. 2164, dated the 14th March 1905, to the 15th May 1905 in the whole of the Thána District and to the 30th April 1905 in the Karjat Táluka of the Kolába District. The number of prosecutions under the section in the Kolába District was 9 as compared with 4 in the previous year. In the Thána District the number of cases rose from 7 in the previous year to 49 in the year under report. The increase in the number of offences is attributed to the mhowra crop generally being a good one. It is somewhat early to judge of the effect of the extension of the section; but the Collector of Surat does not hesitate to say that in his district (one of the most bibulous in all India) it has been splendid. In Násik a little difficulty resulted from a misapprehension that the section had been extended to the Peint Táluka as well as to the rest of the district.

Number of country spirit shops.

16. The number of shops licensed for the sale of country spirits in the several districts of the Presidency was 2,514 against 2,521 in the previous year—a decrease of 7 shops. Sixteen additional shops were opened in Khándesh, three in the Panch Máhals and one in each of the districts of Ahmedábad, Dhárwár and Belgaum. The increase in Khándesh is due to the fact that several shops which were closed during the late famine were re-opened during the year under report. It is doubtful whether in this large district the number is even yet sufficient. There was a decrease of twenty shops in Surat, two in Bombay, two in Kánara, three in Thána and one in each of the districts of Poona and Sholápur. The closing of shops in the Surat District was on account of want of custom, and may be regarded with satisfaction.

Issues of liquor from distilleries.

17. The statistics furnished in columns 12 to 15 of Imperial Form No. 4 appended represent the quantities of country spirit issued from the distilleries for sale from the shops both in British Districts and in the villages of the Native States of which the Abkári management has been made over to the British Government; and in Appendix D is given further information regarding country spirit in the past year, contrasted with figures for the preceding five years. The total sales of country spirit were greater by 1,50,484 proof gallons than those of the previous year and by 5,35,196 gallons than the average sales for the preceding five years. The districts showing noticeable increases in the year under report as compared with the previous year are Khándesh (1,06,252 gallons), Bombay (35,588 gallons), Násik (28,571 gallons) and Poona (9,566 gallons). The districts showing noticeable decreases are Surat (15,605 gallons), Thána (10,223 gallons) and Broach (8,148 gallons). During the year under

report the rate of consumption calculated on the sales of country spirit per head of population according to the census of 1901 was 7·5 drams of proof spirit compared with 5·8 drams, the average of the previous five years. The rate was as usual highest in Bombay where it amounted to 36·1 drams contrasted with the average of 31·5 drams for the preceding five years. It was lowest in Kaira, being 0·5 dram, the average rate which has prevailed for the previous five years. In Surat, Thána and Khándesh it was 19·9 drams, 19·5 drams, and 13·7 drams respectively against 16·5 drams, 17·7 drams and 6·7 drams. In the remaining districts it varied from 9·6 drams in Kolába to 0·9 dram in Sátára and Bijápur compared with the average of 8·7 drams in Kolába and 0·6 dram and 0·7 dram respectively in Sátára and Bijápur for the previous five years.

Fluctuations in revenue and consumption.

18. The increase in realizations and that in consumption are unevenly distributed. In Northern Gujarat, Ahmedabad and the Pánch Mahals show a rise in gross receipts as well as in consumption, which is attributed in the former district to a great increase in the number of mill-hands and a busy marriage season among low-castes and in the latter to gradual recovery from famine and the stoppage of free distillation for domestic consumption among the Bhils. Kaira has a fall in gross receipts accompanied by a slight rise in consumption. The former is however only apparent, since the receipts in 1904-05 were swollen by deficiency payment on account of the previous year, and there is a true rise in realizations as well as in consumption. In Broach and Surat, on the other hand, there is a decrease both in receipts and in sales. These districts did not enjoy the exceptional prosperity of the preceding year due to a good cotton crop and high prices of cotton; and in the south of Surat a temperance movement also affected sales. The movement extended to Northern Thána, where there is the phenomenon of increased still-head duty receipts and a fall in sales. This is assigned to large removals of liquor from the Uran Distilleries in anticipation of a continuance of the preceding year's rise in sales, which anticipation an only moderately good season rendered unrealizable. The same explanation is given of increased receipts and a stationary consumption in Kolába. Bombay shows a rise in receipts and sales, due to improvements in the condition of local industries and growth of population. It is relevant to remark that the consumption per head is calculated on a population less by 2 lákhs than the population ascertained by a Municipal census taken in February 1906. In Ratnágiri receipts are stationary with a fall in consumption. A cause of the former has been referred to in paragraph 14, the latter is attributed to an indifferent season and consequent exodus to Bombay (which would naturally swell the Bombay consumption) and to the unpopularity of Mhowra spirit which had to be supplied during part of the year. In Kánara receipts fell on a practically stationary consumption; this seems to be due to the Dhárwár and Kánara above-ghat farm being treated as one, and the deficiency on the minimum guarantee of the latter being held to be made good by the excess (greater than that deficiency) of still-head duty payments over the minimum guarantee for the former. A fall in receipts and sales in Dhárwár is ascribed to the same cause as in Broach and Surat—a less paying cotton year; Belgaum on the other hand shows a rise in both in spite of adverse conditions (famine and a temperance movement); the effect is assigned to the working of the auction system, where bidders paid high prices for their shops, stimulated sales by all means in their power, especially by lowering prices (in the city) to attract customers. Famine and the temperance movement also affected Bijápur which has no auction system; consumption nevertheless rose slightly though receipts fell by Rs. 5,000. Sholápur with scarcity, a temperance movement and no auctions shows a rise in receipts and consumption. Under shop auctions and with an improved staff receipts and consumption rose in Sátára notwithstanding an unfavourable season, and in Poona, which was but little afflicted with scarcity, there was a considerable increase in both. In Ahmednagar, with scarcity, temperance movement and shop auctions, receipts rose and consumption fell. Both rose in Násik and Khándesh; in the former the separate shop system with minimum guarantees, and an improved staff, led to a lowering of selling prices and a substitution of licit for illicit liquor; in the latter the rise is due to a favourable season and increased efficiency of the staff. The most noticeable fact which emerges from this detailed review district by district is that in a

season which was in many districts unfavourable there was nevertheless an increase of nearly 7⅔ lákhs in receipts from still-head duty and of over 1½ lákhs of proof gallons in consumption. The increases in districts unaffected by scarcity were more than sufficient to counterbalance the decreases due to that cause; improved system and more efficient establishments contributed to the rise by substituting licit for illicit consumption; the general prosperity of the country is indicated by the fact that even in those districts in which scarcity was felt and system and staff had not been improved there was nowhere a heavy fall and in some actually a slight rise in sales; and the speculative action of licensees caused some rises of revenue even where consumption fell.

Chapter IV—Toddy.

Revenue from Toddy.

19. The revenue from toddy amounted to Rs. 16,77,041 against Rs. 16,50,804 in the previous year, an increase of Rs. 26,237. The principal items of this revenue are tree-tax and license fees for the sale of toddy.

Receipts from tree-tax.

20. The receipts from tree-tax are made up of the tax :—

(*a*) on trees tapped for toddy used for distillation only;

(*b*) on trees tapped both for sale of raw toddy and for distillation; and

(*c*) On trees tapped for sale of raw toddy alone;

and amounted to Rs. 9,90,455 as compared with Rs. 9,99,477 in the previous year. Of the total collections of Rs. 9,90,455, Rs. 1,06,465 were realised under the head (*a*) in the districts of Ratnágiri and Kanára (Coast), Rs. 1,88,186 under the head (*b*) in the city of Bombay only and Rs. 6,95,804 under the head (*c*) in all the districts in the Presidency (except Bombay) as compared with Rs. 97,313, Rs. 1,95,754 and Rs. 7,06,410 respectively in the previous year. Under (*a*) the receipts exceeded those of the previous year by Rs. 8,208 in Ratnágiri and Rs. 944 in Kánara. The causes of the increase are given in paragraph 14 above. The decrease under the head (*b*), *viz.*, Rs. 7,568, is attributed to (i) scanty rainfall, (ii) destruction of palm trees on lands taken up for building sites and (iii) the high rates demanded by the City Improvement Trust and the Port Trust for the right of tapping toddy trees on their lands. But it is to be observed that this decrease is accompanied by an increase in toddy spirit with no greater outturn of spirit per gallon of toddy; so that an increase in tapping for distillation has occurred with a fall in tapping for toddy drinking. Under (*c*) the decrease amounted to Rs. 10,606 and occurred chiefly in the districts of Bijápur (Rs. 6,510), Poona (Rs. 4,145), Thána (Rs. 3,948) and Sholápur (Rs. 3,231). The cause assigned is a diminished demand for toddy and consequent reduction in the number of trees tapped. This may be true in Thána and Poona which show heavy falls in sales; but can hardly be the case in Sholápur where there is no perceptible fall in sales or in Bijápur where there is a large rise, even if allowance be made for the unreliability of the returns of sales. There was on the other hand an increase in the districts of Ratnágiri (Rs. 4,908), Belgaum (Rs. 2,070) and Dhárwár (Rs. 1,617). The increase in Ratnágiri is due to the realisation of the full rate of tree-tax on trees tapped for raw toddy, while in the preceding year some of the trees tapped paid a reduced rate of tree-tax on account of the damage done to them by locusts. In Belgaum and Dhárwár more trees were tapped during the year under report in order, it is said, to meet an increased demand for raw toddy; but while Dhárwár shows a large rise in sales, Belgaum returns a heavy fall. The shopkeepers' returns of sales are however untrustworthy.

Revenue from license fees for sale of Toddy.

21. The revenue from "License fees for sale of toddy" amounted to Rs. 6,75,279 against Rs. 6,41,325 in the previous year, an increase of Rs. 33,954. The increase was chiefly in Dhárwár (Rs. 30,586), Bijápur (Rs. 24,597) and Sholápur (Rs. 11,618). The increases were due to keener competition (not explained) at the auction sales among the local and outside bidders. Bombay, Poona and Broach show decreases of Rs. 28,680, Rs. 6,285 and Rs. 3,344 respectively. The decrease in Bombay was due to the same cause as has been given for the decrease of country spirit license fees in Bombay in paragraph 12. The decreases in Poona and Broach are assigned to want of competition at the auction sales; the cause of this want of competition is not explained.

Deficiency in the minimum guarantee for toddy farms and other miscellaneous receipts.

22. The deficiency in the minimum guaranteed revenue made good by the farmer of the above-ghat tálukas of the Kánara district (where this system obtains) on account of tree-tax was Rs. 2,149 against Rs. 1,372 in the previous year. Other miscellaneous receipts under toddy amounted to Rs. 9,158 against Rs. 8,630 in the previous year.

Number of trees licensed to be tapped.

23. The total number of trees licensed to be tapped in the Presidency proper during the year under report and in the previous year are contrasted below:—

			Cocoanut.	Brab.	Date and wild palm.	Total.
Trees tapped for raw toddy in all districts except Bombay (*vide* Appendix E.)	1905-06	... ...	12,620	6,114	222,504	241,238
	1904-05	... ...	12,416	6,296	216,518	235,230
Trees tapped for sale of toddy as well as for distillation in Bombay only.	1905-06	... ...	12,778	726	4,303	17,807
	1904-05	... ...	13,242	726	4,850	18,818
Trees tapped for distillation only in Ratnágiri and Kánara.	Ratnágiri	1905-06 ...	12,027	...	...	12,027
		1904-05 ...	9,568	...	...	9,568
	Kánara	1905-06 ...	2,575	...	...	2,575
		1904-05 ...	2,039	...	...	2,039

In all districts except Ratnágiri and Kánara licenses for tapping trees and for sale of toddy at shops, etc., were granted during the year under report for the year commencing on 1st August and ending on 31st July as directed in Government Resolution No. 797, dated the 4th February 1903. The figures given above for the year under report are therefore made up of the number of trees tapped for four months from April to July 1905 of the Revenue year 1904-05 and for eight months from August 1905 to March 1906 of the Revenue year 1905-06. Figures for the previous year, taken for comparision, have also been similarly obtained. The comparison, effected by this method is fairly accurate so far as the number of trees is concerned, but these figures do not represent the exact number of trees for which the amount of tree-tax shown in paragraph 20 above was realised; because the amount shown as actually realised during the year under report includes the last instalment of tree-tax paid on trees tapped during the previous financial year, whereas it does not include the amount of the last instalment on the trees tapped during the year under report.

It will be seen from the above figures that the number of trees tapped for raw toddy increased during the year under report by 6,008, but those tapped for raw toddy and distillation together, decreased by 1,011. The number of trees tapped for distillation in the Ratnágiri and Kánara districts increased by 2,459 and 536 respectively.

Trees tapped in Sálsette in Thána District for supply of toddy to Bombay.

24. The number of date trees tapped during the year under report in the Sálsette Táluka of the Thána District for the supply of toddy to the toddy shops in Bombay was 1,600 against 1,400 in the previous year. The rate of tree tax in Sálsette and Bombay was the same.

25. Appendix E gives information regarding toddy supplementary to that contained in the Imperial Forms. The figures are compiled from the returns of the four and eight months of the revenue years 1904-05 and 1905-06 respectively which are included in the financial year under report. The preceeding year's figures compiled in a similar manner are also shown for the sake of comparison.

Domestic consumption licenses, Tree-

The number of licenses granted for domestic consumption increased by 1 during the year under report, but that for the sale of toddy at tree-foot booths

and at shops decreased by 70 and 8 respectively. The decrease in the tree-foot booth licenses was chiefly in the Thána District. Tree-foot booth licenses and shop licenses.

The total sales of toddy decreased during the year under report by 153,396 gallons. The most noticeable decreases are in Thána (149,450 gallons), Surat (114,712 gallons), Poona (55,701 gallons) and Belgaum (54,166 gallons) while the districts showing increase in consumption are Dhárwár (102,215 gallons), Ratnágiri (80,685 gallons) and Bijápur (37,230 gallons). These figures of sales cannot however be accepted as entirely accurate, as they have been extracted from the accounts furnished by the licensed vendors and do not include the quantities of toddy drawn under domestic consumption licenses. Consumption of toddy.

26. The fluctuations in toddy revenue and consumption are in some instances very remarkable. There was a temperance movement which spread to several districts but not to all. This with an adverse season may account for the large fall in sales in the heavy drinking districts of Surat and Thána and the less heavy but still considerable decreases in Poona and Belgaum. In Surat, Thána and Belgaum the licensees probably lost on their shops, as the revenue fell by only Rs. 2,000 in Thána, and rose in Surat and Belgaum. In Poona the decrease in sales was accompanied by a marked fall in revenue, and a large rise in country spirit receipts and sales. In Ratnágiri on the other hand a rise of about Rs. 5,000 in revenue accompanies an increase of over 80,000 gallons in reported sales. But it is the state of things in Dhárwár, Bijápur and Sholápur which most calls for comment. In the two former districts and in Belgaum the license fees have for years past much exceeded the tree-tax receipts; and in the year 1905-06 the disproportion has become even more marked. Dhárwár shows a rise of only Rs. 1,617 in tree-tax revenue, with an increase of over Rs. 30,000 in auction prices; in Belgaum tree-tax receipts increased by Rs. 2,000 only and license fees by Rs. 3,400; Bijápur tree-tax receipts actually fell by Rs. 6,510 while the auction prices of shops rose by nearly a quarter of a lákh; in Sholápur there is a decrease of Rs. 3,231 in the one and an increase of over Rs. 11,000 in the other. The sales increased very largely in Dhárwár, largely in Bijápur, and remained about the same in Sholápur. There is obviously something wrong here; and I can account for it only by the theory that under the stimulus of the auction system the shop-keepers are indulging in malpractices which with inadequate establishment it is not found possible to check. Fluctuations in revenue and consumption.

Chapter V.—Foreign Liquors and Indian Manufactured Liquors excised at Tariff Rates.

27. The revenue under this head is chiefly made up of (1) duty on liquors manufactured in India and excised at the tariff rates and (2) license fees for the sale of such liquors and of imported liquors. The following are the sources of revenue under the first head :— Revenue from foreign liquors and Indian manufactured liquors excised at tariff rates.

(i) Rum manufactured at Mr. K. A. Ghaswalla's distillery at Mundhwa near Poona.

(ii) Malt liquor manufactured at the brewery at Dapuri near Poona.

(iii) Rum, methylated spirits, and spirits of wine manufactured at the Sháhjánpur distillery in the United Provinces of Agra and Oudh.

(iv) Spirits of wine manufactured at the distilleries at Uran in the Kolaba District.

(v) Perfumed and medicinal spirits manufactured at Navsári in the Baroda State and at Baroda.

(vi) Superior spiced spirit manufactured at the distillery at Surat.

The revenue under (i) decreased from Rs. 2,853 to Rs. 1,006. This decrease is attributed to the fact that Mr. Ghaswalla had to close the distillery on the 28th August 1905 because the competition mentioned in para. 36 of last year's report completely drove his rum out of the local market and he failed to secure the contract for the supply of any district under the contract supply system. Out of the balance of 3,619 gallons of 7° O. P. in the distillery at the beginning of the year, 40 gallons were supplied to the 82nd Punjábis at Belgaum and 3,480 gallons to the Supply and Transport Department. The revenue under (ii)

decreased from Rs. 31,027 to Rs. 22,114 owing to diminished demand in British regiments for Indian-made beer.

The increase under (iv) from Rs. 88 to Rs. 2,344 is due to the removal of a greater quantity of spirits of wine during the year in anticipation of the enhancement of the tariff duty that came into force from the 26th February 1906.

The increase under (v) from Rs. 16 to Rs. 2,227 is attributed to the fact that permission was given for the first time during the year under report to import into Bombay perfumed and medicinal spirits manufactured at Baroda. There were trifling increases under (iii) and (vi), namely, Rs. 42 and 9 respectively.

The revenue from license fees amounted to Rs. 1,97,822 against Rs. 2,44,232 in the previous year, a decrease of Rs. 46,410. The decrease occurred chiefly in Bombay (Rs. 29,632) and Poona (Rs. 13,093). In Bombay it is due to the fact that licenses were issued for three years and eight months from the 1st August 1904 in order to make the A'bkári year correspond with the financial year, and in consequence fees due for the first eight months ending the 31st March 1905 and a portion of the fees due for the year under report were under the terms of the licenses paid in 1904-05, while in Poona it is due to the fact that a large portion of the fees payable for the year under report was paid in advance in the previous year. The fees due for the year 1905-06 were in excess of the fees for the preceding year by Rs. 62,112 (Rs. 2,04,672 against Rs. 1,42, 560) owing to the fact that during the year under report the system of assessing license fees for foreign liquor in the mofussil districts was modified under the sanction conveyed in Government Resolution No. 209, dated the 11th January 1905. Instead of assessing fees merely on a general consideration of the recorded sales of liquor the license fee was, as a rule, calculated approximately at Rs. 2 per dozen on the recorded sales of spirits with a small addition for considerable sales of fermented liquors and wines. It is not open to doubt that this is a great improvement upon the old system.

Imports and consumption of foreign liquors.

28. Appendix F shows the quantities of foreign liquors imported into Bombay City by sea and the quantities sold by foreign liquor licensees in the Presidency Proper. The most noticeable features are the steady rise in imports and sales of fermented liquors, caused by a growing taste for light beers amongst Europeans generally and for English beers in preference to Indian amongst British soldiers, a gradual fall in imports of wines, accompanied by a steady rise in sales, the figures for three years being :—

		1903-04. Gallons.	1904-05. Gallons.	1905-06. Gallons.
Imports	...	110,926	110,772	106,975
Sales	...	34,787	45,843	52,432

a continuous rise in imports and sales of liqueurs (sales :—2,888, 3,872 and 3,910), a large rise also in the figures for spirits potable (sales :—176,020, 192,066 and 264,844), and a very great advance in spirits non-potable (sales :—11,770 in 1904-05, 63,001 in 1905-06). The inferences which may be drawn from these figures appear to be that the enhancement of the tariff rates on spirits and liqueurs came none too soon ; that an enhancement of the duty on fermented liquors is advisable, and perhaps also on wines ; and that there is a great opening for Indian manufacture of denatured spirit for industrial purposes. The increase in the sales of non-potable spirit occurred chiefly in Bombay City where the use of denatured spirit in lamps and stoves is reported to be extending greatly. Bombay City is also responsible for much of the increase in sales under other heads ; the visit of Their Royal Highnesses the Prince and Princess of Wales led to a great number of soldiers, sailors and other visitors being collected in Bombay. The statistics dealt with in this paragraph are to be read subject to the remarks contained in paragraph 40 of last year's report. Details regarding denatured spirit are given in Appendix G. The total number of licenses issued in the year under report for the sale of such spirits was 42 in the City of Bombay and 26 in the mofussil against 38 and 30 respectively in the previous year. While no denatured spirit was produced in Bombay, 69 gallons of Eau de Cologne of 34° O. P. and over were manufactured at Dádar distillery from rectified spirit imported under the tariff rate against 72 gallons in the previous year.

29. The number of shops licensed for the sale of imported foreign liquors and Indian manufactured liquors excised at tariff rates and of hotel and refreshment room licenses during the year under report was 415 against 426 in the previous year. The number of wholesale licenses decreased by thirteen. Four licenses were withdrawn in the district of Sátára, three in each of the districts of Thána and Poona, and one in each of the districts of Ahmedabad, Kánara and Dhárwár. The reasons for the withdrawals were that either the licenses were unnecessary or the holders declined to pay the assessed fees. One additional retail license was granted in Dhárwár, while one was withdrawn in Ahmedabad. There was a decrease of one in the number of hotel licenses. One such additional license was granted in the Sátára District, while two were withdrawn in Poona. Two refreshment room licenses were withdrawn in Khándesh and one in Sátára. Five additional railway refreshment room licenses were granted in the Poona District and one in the Belgaum District. The additional licenses in Poona were with respect to dining cars running daily between Poona and Bangalore. Licenses for the sale of imported liquors and country spirits excised at tariff rates.

Chapter VI.—Intoxicating Drugs other than Opium (Hemp Drugs).

30. Appendices II and I give all the available statistical information regarding hemp drugs, supplementary to that shown in the Imperial forms.

31. The cultivation of hemp was, as in previous years, restricted to certain prescribed villages in the Ahmednagar and Sátára Districts. The number of villages in which the plant was actually cultivated for gánja increased during the year under report from 19 to 32 and the total area under cultivation from 337 acres 30 gunthás to 838 acres 17 gunthás. The outturn amounted to 5,988 maunds 30 sers against 2,747 maunds 9 sers in the previous year. The increase in cultivation and outturn is due to the season on the whole being good and the crop fair. Cultivation and outturn.

The cultivation of bháng was permitted in two villages in the Ahmednagar District, and the total area under cultivation was 4 acres 33 gunthás. The quantity of bháng produced was 2 maunds 18 sers. The plant was not cultivated for bháng during the previous year in the Ahmednagar District, or in either year in the Sátára District.

32. The total quantities of intoxicating drugs lodged in the five warehouses named in column 6 of Appendix I during the year under report as compared with those in the previous year are as follows:— Transactions at the warehouses.

	1904-05.		1905-06.	
	Mds.	sers.	Mds.	sers.
Gánja	4,479	16	8,310	10
Bhang	142	3	164	5
Charas	73	15	63	19

With the exception of 2 maunds 18 sers of bháng produced in the Ahmednagar District the quantities of bháng and charas shown against 1905-06 were as usual all imported from the Punjáb. Under the enhanced duty imposed in 1904-05 there was a further fall in the consumption of charas. As in the previous year no gánja was imported from places outside this Presidency. Imports.

The total quantities of intoxicating drugs issued from the warehouses for sale in this Presidency and for export to Native States, other provinces in India and to foreign countries by sea during the year under report and in the previous year were as shown below:— Issues from warehouses.

	1904-05.			1905-06.		
	Gánja.	Bháng.	Charas.	Gánga.	Bháng.	Charas.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Issued for sale in the Bombay Presidency	1,043 1	124 26	67 8	1,078 18	166 24	72 19
Exported to—						
Native States	104 12	13 30	...	177 9	35 9	0 5
Other provinces	446 0	2 0	...	335 30	...	...
Foreign countries	849 7	0 1	0 6	1,303 6	...	0 8

The increase in the issues of gánja, bháng and charas to the British districts corresponds to an increased consumption of these drugs due to the year under report being generally a good one. The increase in the exports to Native States is due to the fact that several States, which have agreed to prohibit cultivation of hemp, drew their supplies from the hemp drugs warehouses and wholesale shops in this Presidency. As in the previous year the exports to other provinces were chiefly to the Central Provinces and Berar where the local crop was deficient. The large increase in the exports of gánja to foreign countries during the year under report is attributed to the anticipated enhancement of duty on the drug from Rs. 4 to Rs. 5 per ser from the 1st April 1906.

Revenue from intoxicating drugs.

33. The revenue from intoxicating drugs which is derived from (1) a quantitative duty on the drugs issued from the warehouses and imported from other provinces and (2) license fees for the privilege of sale amounted in the year under report to Rs. 4,35,944 and Rs. 1,42,610 respectively as against Rs. 3,38,284 and Rs. 1,57,883 in the previous year. The very large increase in duty collections was mainly due to increased issues to foreign countries for the reason assigned in the preceding paragraph. The most noticeable decreases under "License fees" were in Bombay (Rs. 17,932) and Poona (Rs. 9,365). These decreases are due partly to the fact that pre-payment in the previous year of a portion of the license fees bid for the year under report was larger than pre-payment of such portion for the current year in the year under report and partly to want of keen competition on account of losses suffered during the previous year. There were, however, increases in fees in Sátára (Rs. 5,894), Sholápur (Rs. 3,892) and Bijápur (Rs. 2,389). These are attributed to keener competition among the bidders. The proportion of license fees to duty realizations and the incidence of taxation per ser (Appendix H) show very wide variations in the different districts. This is a natural result of a system of open auction with no regulation of selling price.

Shops licensed for the sale of intoxicating drugs.

34. The number of shops licensed for the sale of intoxicating drugs in the several districts of the Presidency was 581 against 569 in the previous year. Of this number 22 licenses were for wholesale and 559 for retail vend against 24 and 545 such licenses granted in the previous year. Eight shops for retail sale in Bijápur, 5 in Ahmednagar, 3 in Sholápur, 2 in Ahmedabad and 1 in the Panch Maháls and Kolába which had been closed for want of bidders in the previous year were re-opened during the year under report. Two shops in each of the districts of Belgáum and Ratnágiri and one in Khándesh and Poona were closed.

Quantities of intoxicating drugs sold.

The quantity of intoxicating drugs reported to have been sold at the shops was 53,956 sers (42,049 sers gánja, 6,723 sers bháng and 5,184 sers charas, etc.) as against 50,137 sers (38,578 sers gánja, 6,125 sers bháng and 5,434 sers charas, etc.) in the previous year. The sales are shown in detail against each district in columns 20 to 22 of Imperial Form No. 4.

Licenses for the sale of cocaine.

35. The number of licenses granted during the year to chemists, druggists and qualified medical practitioners for the sale of cocaine for *bonâ fide* medical purposes only was 264 against 231 in the previous year as shown in column 28 in the Imperial Form No. 3.

Quantity of cocaine imported and issued in the Presidency.

The quantity of cocaine imported during the year was 1,659 lbs. 12 ozs. against 408 lbs. 3 ozs. in the previous year, of which 17 lbs. 3 ozs. was issued in the Presidency against 54 lbs. 8 ozs. in the previous year.

Chapter VII.—Opium.

36. The excise opium revenue is derived chiefly from duty or pass-fee levied on opium imported into the several British districts and Native States in this Presidency direct from Málwa or on opium imported from Málwa and lodged in the Bombay opium warehouse for exportation by sea to foreign countries but subsequently diverted to home consumption. The details of the opium so imported and of the amount of duty levied thereon are given in Appendix J.

Imports from Málwa Duty-paid.

It will be seen from this Appendix that 123½ chests were imported during the year under report direct from Málwa on payment of the full excise duty as compared with 134½ chests in the previous year. Out of the 123½ chests

56 were imported by the opium farmers of the Ahmedabad, Kaira and Broach districts and the rest (67½) by the several Native States in Gujarát entitled to full or partial remission of duty, the number of chests imported into the British districts and Native States in the previous year being 18 chests and 116½ chests respectively.

Duty-free imports.

The imports of duty-free opium into the Native States entitled to that privilege were 76½ chests against 59½ chests in the previous year, an increase of 17 chests. The increase was chiefly in Pálanpur (2½ chests), Mahikántha (4½ chests), Rewa Kántha (6 chests) and Cambay (4 chests).

Supplies from Bombay opium warehouse.

It will also be seen that 858½ chests were cleared from the Bombay opium warehouse for home consumption against 999½ chests in the previous year. Out of these 858½ chests 264 chests were purchased by the opium farmers of the selection districts, 126½ chests by the several Native States in this Presidency and 468 chests by the Collector of Customs, Bombay, for supply to Government depôts in this Presidency and Sind as compared with 369, 141 and 489½ chests purchased on these accounts in the previous year.

Total purchases and duty.

Thus the total purchases for home consumption throughout the Bombay Presidency during the year under report amounted to 1,058½ chests (including the 76½ chests imported free of duty by Native States) as against 1,193½ chests in the previous year, and the total amount of duty realised was Rs. 6,88,450 against 7,93,800 in the previous year, including duty on opium supplied to Sind.

Government stock and purchases.

37. The balance in the Government depôts at the beginning of the year under report was 20,111 lbs. valued at Rs. 2,48,814. As stated in paragraph 36 above 468 chests (equal to 63,700 lbs.) were bought on behalf of Government, the price paid being Rs. 8,25,638 or an average of Rs. 12-15-4 as against Rs. 12-3-7 per pound in the previous year. 174 lbs. valued at Rs. 2,605 were purchased by officers other than the Collector of Customs, Bombay. The total stock of the year under report including the opening balance was therefore 83,985 lbs. of the aggregate value of Rs. 10,77,057. Out of this stock 18,851 lbs. valued at Rs. 2,42,492 were issued to the depôts in Sind during the year. Thus the net stock including the opening balance of the Presidency Proper was 65,134 lbs. of the value of Rs. 8,34,565.

Issues from Government depôts.

The issues from the Government depôts in the Presidency Proper during the year under report were 39,464 lbs., of which 25,911 were supplied to British licensed retailers against 24,340 lbs. in the previous year, 10 lbs. were supplied to the Commissariat Department and 13,543 lbs. to the Native Chiefs against 19 lbs. and 15,177 lbs. supplied to them in the previous year. The realisations on opium issued from the depôts amounted to Rs. 6,03,057, of which Rs. 26,641 were adjusted by credit to "Sale proceeds" and debit to "Refunds" and "Drawbacks" on account of remission of pass-fee in favour of the Native Chiefs to whom the opium was supplied. Deducting from the realisations (1) the prime cost (Rs. 5,06,510) of the opium sold and (2) the value (Rs. 4,080) of 318 lbs. written off as loss from wastage and dryage in the depôts, the balance (Rs. 92,467) represents the gain on sale-proceeds of opium during the year under report as shown in column 23 of Imperial Form No. 1. Deducting from this gain the marginally noted expenditure the net profit to Government was Rs. 83,934 against Rs. 47,310 in the previous year, an increase of Rs. 36,624. This increase is due to the higher issue rate which remained unchanged almost throughout the year under report as shown in paragraph 5 above.

	Rs.
(1) Charges incurred on account of transport of opium from Bombay to up-country depôts	7,189
(2) Cost of the maintenance of the Government depôts at Sádra and Pálanpur	1,344
Total ...	8,533

Government stocks, closing balance.

Deducting the issues and the loss by dryage from the opening balance and purchases there remained in stock in the Government depôts in the Presidency Proper at the end of the year under report 25,351 lbs. valued at Rs. 3,23,975.

Retail transactions, British districts, quantities placed on sale.

38. The total quantity of opium placed on sale at the shops in the British districts excluding unsold stocks taken over at the beginning of the year under report by the in-coming from the out-going farmers, which do not pass through the Government accounts, was 69,477 lbs. as shown in Appendix J.

Quantities sold in British districts.

39. Appendix K shows for opium statistics similar to those given for intoxicating drugs in Appendix H. The total licit sales of opium in the British districts were 70,666 lbs. as compared with 74,373 lbs. in the previous year, a decrease of 3,707 lbs. All the nine monopoly districts show decreases—Ahmedabad 630 lbs., Kaira 111 lbs., Panch Maháls 7 lbs., Broach 370 lbs., Surat 185 lbs., Sholápur 972 lbs., Poona 658 lbs., Ahmednagar 1,549 lbs., and Násik 361 lbs. The decreases are due to various causes such as high issue rate and consequent increase of the selling price of opium, scarcity and the death through plague of many opium eaters. The old opium habitués are reported to be much reduced in number of late and the rising generation to be much less addicted to opium.

Of the districts worked under the single-shop system Thána, Bombay, Sátára and Khándesh show increases of 36 lbs., 412 lbs., 169 lbs. and 548 lbs., respectively. The increases are due to the re-introduction of maximum selling prices. The increases and decreases in other non-selection districts are too small to call for any special remarks. The universal fall in licit consumption in monopoly districts and the steadiness or rise in such consumption in separate-shop districts speak strongly in favour of the latter system; for it is not open to reasonable doubt that in most cases the fall in licit consumption does not mean a decrease in real indulgence but an increase in illicit at the expense of licit consumption. It is noteworthy that in all shop-auction districts the license fees are less than the duty realizations except in Sátára and Khándesh. The high incidence of taxation in Khándesh also deserves notice.

License fees and results of the separate-shop system.

40. The revenue from "License fees" for the right of retail vend of opium amounted in the year under report to Rs. 1,13,895 as against Rs. 1,87,340 in the previous year, a decrease of Rs. 73,445. The most noticeable decrease is in Khándesh where the bids fell from Rs. 1,19,268 in 1904-05 to Rs. 56,315 in the year under report, a decrease of Rs. 62,953. The single-shop system was introduced for the first time in Khándesh in 1904-05 when, as generally happens, ignorance of the true value of shops led to overbidding. After a year's experience, though there was no lack of bidders, the offers made were very moderate and the re-introduction of maximum selling prices helped to restrict the tendency to excessive competition at the auctions.

Number of retail opium shops and licenses to medical practitioners.

41. The total number of opium shops during the year under report was 815 against 803 in the previous year, an increase of 12 shops. The increase was chiefly in the Khándesh district in which 17 new shops were opened, mostly at places where they were necessary to meet local requirements, and in some cases on the frontier in order to prevent British villagers from going to the Nizam's Territory for cheaper opium. The Panch Maháls, Kolába and Ratnágiri also show increases of 2, 1 and 1 respectively, while Ahmedabad and Kaira show a decrease of 2 and 3 respectively, and Thána, Belgaum, Poona and Násik a decrease of 1 each. The number of licenses granted to medical practitioners, druggists and chemists for the possession and sale of opium and certain preparations thereof for medical purposes only rose from 666 to 719, that is 53 more than in the previous year. An increase occurred in almost all districts but chiefly in Bombay and Ahmedabad where 21 and 13 new licenses were granted in the year under report. Licenses of this class are not renewed every year but remain in force unless re-called or cancelled for breach of any of the conditions or rendered ineffective owing to the demise of the licensee or for any other cause.

Native States. Quantities supplied.

42. It will be seen from Appendix J that the total quantity of opium supplied to the several Native States mentioned therein during the year under report was 50,558 lbs. against 58,325 lbs. in the previous year. Of this quantity 40,146 lbs. were duty-paid and 10,412 lbs. duty-free against 50,226 lbs. and 8,099 lbs. respectively in the previous year.

Opium transactions of principal Native States in Gujarát and of other petty States in the Presidency.

43. Appendix L shows in detail the accounts of opium transactions of the principal Native States in Gujarát and also of other petty States in the Presidency. Information regarding the quantities sold is furnished in the accounts rendered by the Darbárs as given in column 11 of the appendix. The total licit sales of opium in the several Native States amounted in the year under report to 50,888 lbs. against 57,497 lbs. in the previous year, a

decrease of 6,609 lbs. The decrease occurs in all the States in Gujarát but chiefly in Cutch (2,004 lbs.) and Káthiáwár (3,196 lbs.) This is attributed to bad season, plague, the high issue rate and less consumption on marriage and funeral occasions.

Baroda.

44. Detailed information regarding the area under poppy cultivation in the Baroda State and the disposal of opium produced therein has been given in Appendix 4 of the Report on the Administration of the Opium Department (Imperial only) of this Presidency for the year 1905-06, which has been submitted to Government separately. The total licit sales of opium in the four main divisions of the Baroda State amounted in the year under report to 21,321 lbs. as shown in the margin against 23,654 lbs. in the previous year, a decrease of 2,333 lbs. All the four divisions show decreases—Navsári 74lbs., Baroda 1,431 lbs., Amreli 308 lbs. and Kadi 520 lbs. This is attributed to bad season and high issue rate. The rate of licit consumption per head of population was during the year under report ·39 tola in Navsári, 1·14 tola in Baroda, 1·01 tola in Amreli and ·22 tola in Kadi divisions, against ·41, 1·27, 1·11 and ·26 tola respectively in the previous year.

	1905-06.	1904-05.
	lbs.	lbs.
Navsári	1,936	2,010
Baroda	13,285	14,716
Amreli	2,961	3,269
Kadi	3,139	3,659
	21,321	23,654

Excise opium revenue. Total realizations.

45. The total excise opium receipts for the year under report were Rs. 8,04,142 as shown in detail in Imperial Form No. 1 (columns 21 to 23 and 29 and 31). Adding to this Rs. 3,000 sanctioned by the Government of India, to recoup the loss of a part of the excise revenue on account of confiscated opium supplied to the Pátna and Gházipur opium factories, the total revenue amounts to Rs. 8,07,142 against Rs. 9,30,833 in the previous year, a decrease of Rs. 1,23,691. This decrease is due to causes explained in paragraph 40 above. These figures of revenue are inclusive of refunds of duty or pass-fees (Rs. 52,003) made to the several Native States but are exclusive of Rs. 69,480 recovered during the year under report from the opium farmers of the selection districts, towards the cost of the opium preventive service, as these contributions are credited to cash recoveries and utilised for the up-keep of the establishment and are not included by the Accountant-General in the excise receipts of this Presidency.

Chapter VIII.—Financial Results.

Revenue realisations from all sources.

46. The total realizations of the year under report as shown in detail in Imperial Form. No. 1 are contrasted in the following table with those of each of the previous four years :—

Heads of Revenue.	Realizations in				
	1901-1902.	1902-1903.	1903-1904.	1904-1905.	1905-1906.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Country spirit	67,16,059	69,47,783	77,97,636	89,63,315	93,07,107
2. Toddy	14,26,741	13,88,030	15,52,000	16,50,804	16,77,041
3. Imported foreign liquors and country liquor excised at tariff rates	1,72,864	2,10,322	2,42,378	2,79,431	2,26,495
4. Intoxicating drugs	2,12,660	2,30,479	2,56,180	4,96,167	5,78,554
5. Opium	6,10,221	6,34,325	7,26,494	9,25,923	8,01,471
6. Miscellaneous	62,035	65,126	66,246	69,193	75,474
Total ...	91,97,580	94,76,065	1,06,40,934	1,23,84,833	1,26,66,142

N. B.—The figures shown against items 1 and 5 for the year 1905-06 are exclusive of Rs. 1,65,464 and Rs. 96,950 paid into the Bombay Treasury (and included in the Accountant-General's statements as a part of the excise revenue of Bombay) on account of (1) still-head duty on spirit issued from Uran distilleries for transport to Sind and (2) pass-fee or duty levied on opium supplied to that Province. The figures given for the previous four years are also exclusive of such amounts.

It will be seen from the above table that during the year under report the total excise receipts of the Presidency Proper exceeded those of the previous year by Rs. 2,81,309 and the average realizations of the preceding three years by Rs. 28,94,616. The increase is chiefly under the main heads "Country spirit" and "Intoxicating drugs." The fluctuations in the several items of revenue included in the figures given in the above table and their causes have been noticed under their respective heads in the preceding chapters.

47. Appendix M shows the demands, collections, refunds, remissions and balances of excise revenue in the several districts of the Presidency Proper for the year under report, and Appendix N explains the difference between the collections of excise revenue shown in the Accountant-General's books and those given in the statement. It may, however, be stated that it is not possible to ascertain the correct figures of demand and balances for the financial year under report, because instalments of tree tax on trees tapped during the year under report were paid according to the revenue year in all districts except Ratnagiri and Kánara as stated in paragraph 23 above. But the figures of collections given in the two appendices are correct.

Incidence of taxation. Abkari revenue.

48. The average incidence of Ábkári taxation per head of population for the year under report was 12 annas and two pies as compared with 9 annas and 8 pies, the average for the preceding five years. As usual the incidence of taxation per head of population was highest in Bombay, being Rs. 4-13-6 for the year under report as against Rs. 4-1-10, the average of the previous five years. It was again lowest in Kaira, *viz.*, 8 pies against the average of 10 pies for the previous five years. In Surat and Thána it was Re. 1-13-0 and Re. 1-7-8 respectively compared with the average of Re. 1-10-3 and Re. 1-4-9. In the remaining districts the incidence ranged from annas 13 and pies 11 in Poona to annas 2 and pies 5 in Sátára against annas 11 and pies 4 and anna 1 and pies 4, the respective averages of the previous five years.

Expenditure.

49. The expenditure of the Ábkári and Opium Departments is classed together under the major head "Excise," and as a general rule the same establishments have done preventive duties for both departments. In the City of Bombay, however, a permanent excise establishment at a cost of Rs. 8,556 per annum has been entertained exclusively for opium work, and a separate opium preventive service has also been entertained since 1899 for the suppression of opium smuggling. The total expenditure on account of this service amounted during the year under report to Rs. 48,018 to meet which Rs. 69,480 were recovered as contributions from the opium farmers who obtained their farms on the selection system. The details of the expenditure debited to "Excise" in each district according to the statements furnished to me monthly by the Accountant-General are given in Imperial Form No. 2 appended. The total expenditure (exclusive of refunds and drawbacks) for the year under report was Rs. 5,44,631 against Rs. 5,04,040 in the previous year. The increase is attributed to the appointment of an Assistant Collector of Excise for the Poona, Ahmednagar and Sátára Districts and the revision of excise establishments in the Ahmednagar and Násik districts sanctioned in Government Resolution, Revenue Department, No. 2498, dated the 24th March 1905. The expenditure shown is exclusive of (1) the cost of the police establishment employed on Abkári and opium duties, (2) compensation to the Bombay Municipality for loss of revenue previously derived by it from shop licenses, (3) compensation to Native States whose ábkári and hemp drugs rights have been leased or acquired, and (4) compensation paid to the Chief of Pálanpur and to the tálukdárs in the Mahikántha and Rewákántha Agencies for loss of transit duties on opium. These items amount to Rs. 90,100, Rs. 1,43,750, Rs. 2,43,652 and Rs. 45,865 respectively.

CHAPTER IX.—Offences against Abkari and Opium Laws.

Offences against Abkári Law. Total number of cases detected.

50. Appendix O shows the number of offences against the Ábkári Law detected in each district during the year under report by Government establishments and the country spirit farmers' men under the heads (1) offences relating to liquor and (2) offences relating to hemp drugs. It will be seen that the total number of cases detected was 2,566 as against 2,260 in the previous year, the percentage of convictions on the number of cases brought up being 90·5 compared with 90·3 in the previous year. Of the number of detected cases 1,746 related to liquor and the rest 820 related to hemp drugs against 1,757 and 503 cases respectively in the previous year. The number of cases detected by the Government establishment was 2,472 and that by the country spirit farmers' men 94 as against 2,026 and 234 respectively in the previous year. The cases detected by the farmers' men related to country spirit only.

Fluctuations in the number of cases detected under liquor.

51. The number of cases of illicit distillation and possession of implements for unauthorised manufacture decreased by 297, that of illicit importation and possession of country spirit by 26, and that of other offences pertaining to liquor

increased by 312. The districts showing marked decreases in the first class of cases are Kaira (37), Surat (251), Násik (81) and Khándesh (49). These decreases may with confidence be attributed in Násik and Khándesh to more efficient supervision by the improved excise staff and in Kaira and Surat to the check produced by exemplary punishments inflicted on offenders by the Magistrates in a large number of cases detected in the previous year. In the Surat district the introduction of the Mhowra Flowers Act in the tálukás of Bulsár, Chikhli and Párdi, where such offences are most common, is reported to have already reduced considerably the number of offences in those tálukás. In the case of these districts the fall in the number of cases may be taken as indicative of a true decrease in crime. In Thána on the other hand where there is an increase of 59 in the number of cases of illicit distillation the figures indicate a real increase in crime, which is attributed to the good crop of mhowra during the year under report. The districts showing noticeable increases in the number of cases of illicit importation and possession of liquor are Bombay (15) and Násik (34); those showing large decreases are Kaira (54), Sátára (17) and Bijápur (25). The increase in the number of cases of other miscellaneous offences relating to liquor was chiefly in Ahmedabad (83), Kaira (55), Thána (57), Surat (42), Poona (28), Násik (22) and Kánara (26), while Bombay and Khándesh show decreases of (21) and (12) respectively. No definite inference can be drawn from these figures which appear to be no more than seasonal fluctuations.

Fluctuations in the number of cases detected under intoxicating drugs.

Hemp cultivation and manufacture cases increased by 53—all in the district of Sátára. The fact may be attributed to the character of the season being favourable to hemp cultivation. In Bombay and Khándesh the number of such cases detected was only one each against 8 and 6 respectively in the previous year. Cases of illicit importation increased by 170, chiefly in Khándesh (140) and Násik (86). Illicit transport, possession and sale show a rise of 45 cases. Of these all the 60 cases shown in the statement against Bombay related to the illicit import, possession and sale of cocaine against 42 in the previous year. The rise is satisfactory so far as it shows that the increasing traffic in cocaine is being met with unrelaxing vigilance by the excise staff. Miscellaneous offences relating to hemp drugs increased by 45.

Offences against the Opium Act.

52. Appendix P shows the number of cases investigated under the Opium Act during the year under report. It will be seen that 169 opium cases were brought up for trial in the British districts and 52 in the Native States against 174 cases in the former and 71 cases in the latter in the previous year. In the majority of cases convictions were obtained, and only a few of the accused persons, namely, 20 in the British districts and 3 in the Native States, were either acquitted or discharged. Of the total quantity of 134 lbs. of opium seized in these cases 45 lbs. were seized in the British districts and 89 lbs. in the Native States compared with 117 lbs. in the former and 37 lbs. in the latter in the previous year. Out of the fines adjudged in these cases Rs. 1,683 were recovered in the British districts and Rs. 870 in the Native States. In no case did the quantity of opium seized exceed in weight 23 lbs., nor was there any case of so important a nature as to call for special mention.

The new Opium Preventive Service.

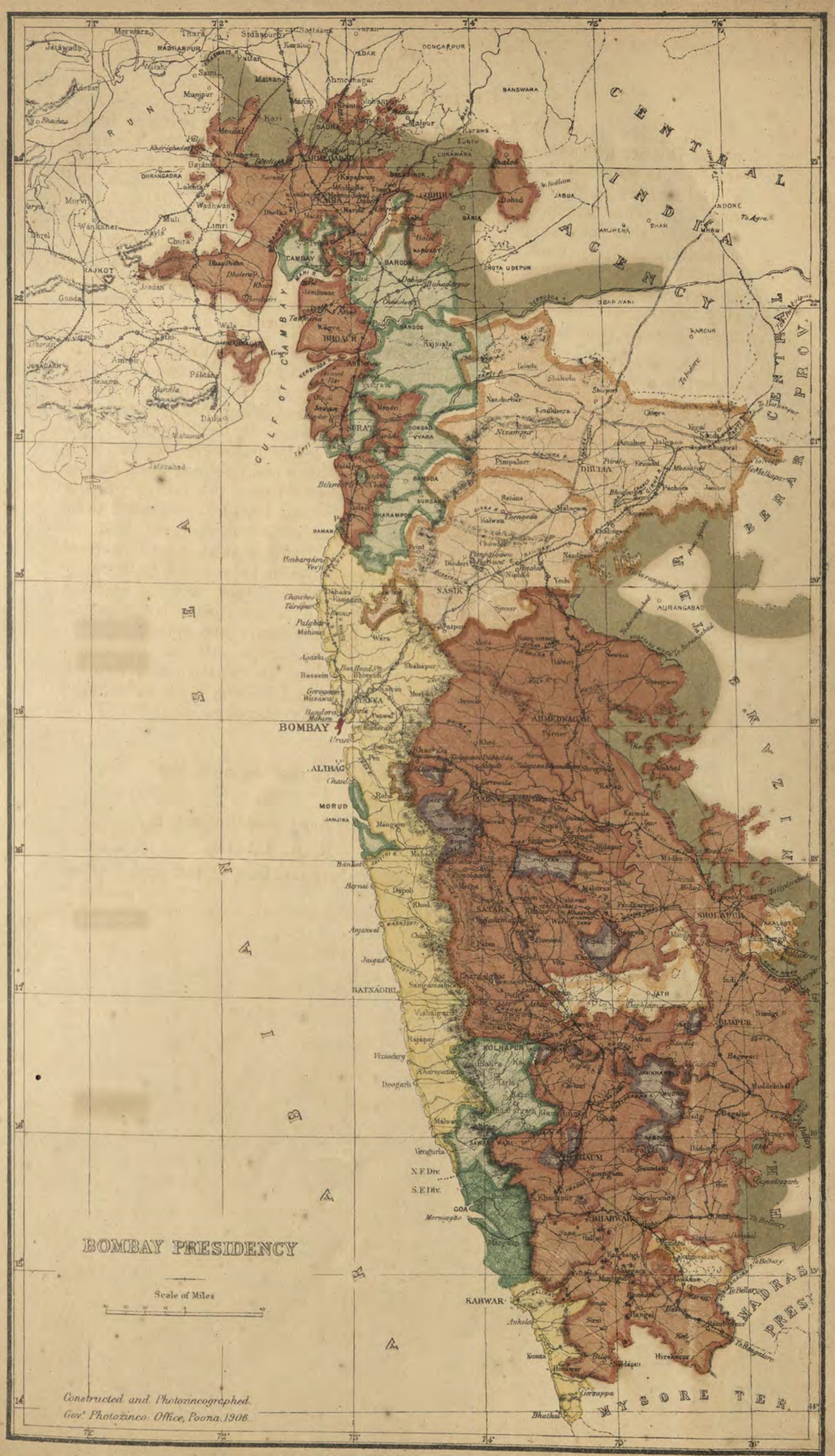
53. There was no change during the year under report in the strength of the new Opium Preventive Establishment. The operations of the Service were confined to the Ahmedabad, Kaira, Panch Maháls, Broach and Surat districts and the Mahi Kántha and Rewa Kántha Agencies. The principal railway junction stations of Godhra, Anand, Baroda and Surat were watched, as also the Dohad and Pálej stations on the B. B. & C. I. Railway, and the frontiers of the Native States in Rájputána, bordering on the Bombay Presidency, where the poppy is grown, were patrolled. The Opium Preventive Establishment detected during the year 41 cases under the Opium Act, convictions being obtained in 29 cases. The total quantity of opium seized by this establishment was $19\frac{1}{2}$ lbs. against $26\frac{3}{4}$ lbs. in the previous year. In addition to the opium cases mentioned above this establishment detected during the year 108 cases under the Abkári, Salt and Arms Acts, and convictions were obtained in all but 9 cases. Three cases of illicit distillation detected in the Panch Maháls were important.

General Remarks.

54. Throughout the Presidency the Excise Administration is in the hands of the District Collectors, subject to the control and direction of the Commissioner. As remarked last year there is great variation in the attention given to ábkári matters in different districts and in the knowledge of principles and details of excise management displayed by individual Collectors. It is hoped to stimulate the interest of District Officers in this branch of their work by consulting them frequently and fully on all points of Excise Administration, whether general or particular to their districts. The appointment of Assistant Collectors of Ábkári has been found to be most useful in the charges for which they have been sanctioned; and early approval of the extension of the arrangement to all parts of the Presidency is greatly to be desired.

55. No great changes in the systems in force in the Presidency were undertaken during the year, and it is desirable to await the results of the investigations of the Excise Committee appointed by the Government of India, which visited the Presidency in December, before proceeding further with the more important reforms which have been introduced in recent years. The revenue shows a further increase of nearly 3 lákhs following on the large advance made in the preceding year; the causes have been noticed more or less fully under the different heads. Briefly it may be said that the return of prosperity, which had so great an influence in 1903-04 and 1904-05, continued to be felt to affect the returns, notwithstanding the partial check suffered from an unfavourable monsoon in a number of districts. Toddy shows a small increase in revenue in face of a reported decrease in consumption; this seems to be really due to a greater demand for toddy spirit. Foreign liquor receipts show a decrease with a rise in consumption, but the fall is not real. Intoxicating drugs show an increase in revenue and in consumption; and opium alone a true decrease in both. In all directions therefore except only in the opium branch the paying capacity of consumers continued to expand; and happily the monsoon of the current year has been favourable, I believe, in all parts of the Presidency. A further advance in prosperity may therefore confidently be expected in the year 1906-07.

I have the honour to be,
Sir,
Your most obedient servant,
R. A. LAMB,
Commissioner of Customs, Salt, Opium and Ábkári.


BOMBAY PRESIDENCY
Scale of Miles
Constructed and Photozincographed.
Gov.t Photozinco. Office, Poona, 1906.
BOMBAY
GULF OF CAMBAY
ARABIAN SEA
CENTRAL INDIA AGENCY
BERAR
HYDERABAD
MYSORE TER.
MADRAS PRES.
BARODA
SURAT
BROACH
AHMEDNAGAR
SHOLAPUR
SATARA
KOLHAPUR
BELGAUM
DHARWAR
KARWAR
GOA
RATNAGIRI
NASIK
AURANGABAD
DHULIA
BIJAPUR
THANA
KOLABA
RAJKOT
CUTCH
INDORE
BANSWARA
DUNGARPUR
UDEPUR
CHOTA UDEPUR
KARCUR

References.

British Districts.

1 Under the Public or Private Distilleries Still head duty and License fee system.

2 Under the Public or Private Distilleries Still head duty and minimum guaranteed Revenue system.

3 Under the Central Distillery Still head duty and minimum guaranteed Revenue system.

4 Contract Distillery and Separate shop system.

5 Contract Distillery Separate shop and minimum guaranteed Revenue system.

Native States.

6 Abkari Revenue leased to the British Government for a period of years and Abkari Administration under system Nº 2 above.

7 Under system Nº 3 above.

8 Under Contract Distillery and Separate shop system.

9 Under Contract Distillery, Separate shop and minimum guaranteed Revenue system.

10 Under Treaty engagements working their Abkari under British system.

11 Maintaining a shopless belt along their frontier, marching with tracts coming under heads. 2, 3, 4 and 5

Foreign Settlements.

12 Portuguese Indian Settlements.

APPENDIX A.

Note showing corrections and alterations required to make Chapter VI of the Government of India Excise (Intoxicating Liquors) Memorandum (Edition of the year 1902), relating to Bombay Presidency proper, correct with reference to facts and figures for the year ending 31st March 1906.

Para. 168—The total excise receipts for the year ending 31st March 1906 amounted to Rs. 126·66 lákhs as shown below :—

Head.	Receipts in lákhs of Rupees.	Percentage of total receipts.
Country Spirits	93·07	73·48
Toddy	16·77	13·24
Duty on Rum, &c., manufactured in India	0·07	0·05
Duty on Malt Liquors manufactured in India ...	0·22	0 18
License fees on imported liquors, &c.	1·98	1·56
Opium and its preparations	8·01	6·33
Hemp Drugs	5·79	4·57
Fines, forfeitures and miscellaneous	0·75	0·59
Total ...	126·66	100·00

This memorandum is concerned only with the first five items.

Para. 169, line 2—Add the words "and Act I of 1903" after "1892."

Para. 171, line 5—Insert the words "the districts of Belgaum, Poona, Sátára, Khándesh, Násik and Ahmednagar" between the words "Bombay" and "a coast" and in line 6 for "above-ghát" read "below-ghát."

Para. 172—For the portion of this para. beginning with "the contractor has to furnish a minimum guarantee" and ending with "he has to make up the balance," substitute :—

"The Contractor has to pay in any case the whole amount of his guarantee; if the duty falls short of the guarantee he has to make up the balance; if he sells spirit beyond the quantity covered by the guarantee he pays in addition to the amount of the guarantee the still-head duty payable at the prescribed rate on the excess issues."

Para. 172, sub-para. 1, line 1—In 1905-06 such supplemental payments amounted to Rs. 0·09 lákh.

Para. 175, line 2—"1905-1906" for "1900-1901."

„ *line 3*—For "Rs. 4" read "Rs. 3-8-0."

„ *line 4*—For "Rs. 5-5-4" read "Rs. 4-10-8" and for "Rs. 2-2-0" read "Rs. 1-13-0."

„ *sub-para. 1, line 3*—For "Rs. 3-8-0" read "3-0-9."

Insert the following heading between paragraphs 178 and 179 :—

"(2) The Contract Distillery and separate shop system."

Para. 179—For the last sentence substitute the following :—

"This system has been introduced into the Poona and Sátára Districts with effect from 1st April 1903 and into the Ahmednagar District also with effect from the 1st April 1905." Also add the following sub-paras. :—

"The rates of duty charged in the contract areas on liquor of authorized strength of 25° U. P. were Rs. 3-14-0 in Belgaum, Rs. 4 and Rs. 3-14-0 in Poona, and Rs. 3-10-0 in Sátára and Ahmednagar, corresponding to Rs. 5-2-8, Rs. 5-5-4, Rs. 5-2-8 and Rs. 4-13-4 respectively per proof gallon. Maximum prices for the retail sale of country spirits have been fixed in all these districts."

"The revenue realized under this system amounted to Rs. 14 lákhs. Of this 2·1 lákhs were realized from license fees and the balance from still-head duty. The average incidence of taxation was Rs. 6-1-5 per proof gallon of which Rs. 5-2-9 were derived from duty and the balance from vend fees."

Insert the following heading and paragraph between paragraphs 179 and 180 :—

"(3) The Contract Distillery, Separate shop and Minimum guaranteed Revenue System."

"179-*A*.—With effect from 1st April 1903, the district monopoly system has been superseded in the Khándesh District by a Contract Distillery, Separate shop and Minimum guaranteed Revenue System. Under this system the privilege of manufacturing spirit at the Central Distillery at Dhulia and of supplying it to retail vendors at fixed rates from this distillery and from the Depôts at Jalgaon and Nandurbár was assigned as in case of Poona, Sátára and Belgaum to the tenderers who offered to supply spirit of the sanctioned strengths at the lowest rates. As regards the sale of liquor the license fees were not fixed by auction as was done in Poona, Belgaum, Sátára and Ahmednagar but the right of retail vend at each shop or in groups of shops or in all shops in a táluka was, owing to special facilities obtaining in the district for illicit distillation and for other reasons, disposed of by a system of tenders of minimum guarantee of duty. The maximum selling prices have been fixed in this district with effect from the 1st April 1905. This system has also been introduced into the Násik District with effect from the 1st April 1905."

"The rates of still-head duty in Khándesh vary from annas 12 to Rs. 2-4 per gallon of 25° U.P. (corresponding to Re. 1 to Rs. 3 per proof gallon) and those of 60° U.P. from annas 6 to Re. 1-2 per gallon; those in Násik vary from Rs. 2 to Rs. 2-12-0 per gallon of 25° U.P. (corresponding to Rs. 2-10-8 to Rs. 3-10-8 per proof gallon) and those of 60° U.P. from Re. 1 to Rs. 1-6-0 per gallon."

"The revenue realized under this system was Rs. 14·41 lákhs. The average incidence of taxation was Rs. 2-13-0 per proof gallon."

The heading of paragraph 180 "The Free supply system" to be numbered (4) instead of (2).

Para. 182, line 1—Substitute "19" for "18" and "1905-1906" for "1900-1901" in the bracket.

Para. 186, line 2—Substitute the words "in 1905-06 to Rs. 29·99 lákhs" for the words "in 1900-1901 to Rs. 22·92 lákhs"; and for "two-fifths" read "one-third."

" *line 3*—Substitute "Rs. 6·30 lákhs" for "Rs. 4·37 lákhs."

" *sub-para. 1, line 1*—For "Rs. 4-12-7" read "Rs. 4-13-11."

line 2—For "Rs. 3-14-0" read "Rs. 3-13-6."

The number of heading above paragraph 187 to be changed from "(3)" to "(5)."

Para. 187, line 5—For the words "previously dealt with" read "dealt with under heads (1) and (4) above."

Para. 189, line 2—For "Rs. 2-0-0" read "Rs. 2-5-4."

Para. 191—For this paragraph substitute the following:—

"There were no deficiency payments in 1905-1906 to make up the "minimum guarantee" but Rs. 4,786 were realized on account of "miscellaneous receipts." Almost the whole of the revenue obtained under this system was realized by still-head duties and amounted on an average to Rs. 2-12-5 per proof gallon."

Para. 192, line 4—Omit the words "At present however" and "only."

" *line 5*—Substitute the word "where" for the word "and" after "cantonment."

" *line 6*—Add after the last word "territory" the following:—

"This system has also been introduced into the Akrani Paragana and the high lying portion of the Mewás Estates in the Khándesh District with effect from the 1st April 1905, the liquor being supplied to the 6 shops in this tract from the outstill at Dhadgaon."

" *line 7*—Read thus:—The revenue realised in the cantonment of Deesa and the Akrani tract in 1905-06 was Rs. 4,064 and Rs. 6,233 respectively.

Para. 193, sub-para. (2), line 1—Insert the words "and in the districts of Belgaum, Poona, Sátára and Ahmednagar" between "Bombay" and "practically."

Sub-para. 4, page 34—

Lines 8 and 9—Substitute the words "in 1905-1906 Rs. 92·97 lákhs, of which Rs. 8·39 lákhs represent vend fees in Bombay Town and Island and in Belgaum, Poona, Sátára and Ahmednagar Districts, Rs. ·78 lákhs" for the words from "in 1900-1901" to "Rs. 3·13 lákhs."

Line 10, same para., page 35—For "·07 lákh" read "·06 lákh."

Line 11—For "1,717,775" read "2,530,919."

Line 12—For "Rs. 3-11-1" and "Rs. 3-4-1" read "Rs. 3-10-7" and "Rs. 3-4-9" respectively.

Para. 197—For the words "Sátára and Kaira Districts" read "Kaira District." Also delete the words "Sátára and" in the marginal heading.

" *199 (2), line 2*—Insert "Sátára" between "Dhárwár" and "Thána."

Line 4—For "six" read "seven."

Para. 200, lines 2 and 3—For the words "in 1900-1901 amounted to Rs. 13·92 lákhs, of which Rs. 8·88 lákhs" read "in 1905-1906 amounted to Rs. 16·77 lákhs, of which Rs. 9·90 lákhs."

201, line 3—Insert between the words "Baroda State" and "are" the following:—"and perfumed spirits and medicines containing spirit manufactured at Baroda by Mr. A. S. Kotibhaskar."

line 4—Insert the words "and rum manufactured at the distillery attached to Mr. K. A. Ghaswalla's Sugar Refinery Factory at Mundhwa near Poona, when issued from the distillery is" between "Presidency" and "excised."

Lines 6 and 7—For words "in 1900-1901 to Rs. 1,752" read "in 1905-1906 to Rs. 6,549."

Para. 202, line 2—For "in 1900-1901 was 5,15,366 gallons" read "in 1905-1906 was 3,44,355 gallons."

Para. 203, line 3—For "183" read "180" and for "1900-1901" read "1905-1906."

" *line 4*—For "111" read "104."

Para. 206, lines 2 and 3—For "1900-1901" read "1905-1906," for "9 annas and 2 pies" read "13 annas and 3 pies" and for "nine-tenths" read "seven-tenths."

APPENDIX 1.

Column	2	...	...	1905-1906	for 1900-1901.
"	3	...	...	126·66	" 87·54
"	4	...	...	Re. 0-13-3	" Re. 0-9-2
"	5	...	...	73·48	" 72·6
"	6	...	...	13·24	" 15·9
"	7	...	...	1·79	" 1·8
"	8	...	...	6·33	" 6·8
"	9	...	...	4·57	" 2·3

APPENDIX 2.

Column	2	...	...	1905-1906	for 1900-1901.
"	3	...	...	83·72	" 55·88
"	4	...	...	9·24*	" 7·57
"	5	...	...	92·96	" 63·45
"	6	...	...	0·10	" 0·09
"	7	...	...	93·06	" 63·54
"	8	...	...	2,540	" 1,718
"	9	...	...	166	" 112
"	10	...	...	Rs. 3-4-9	" Rs. 3-4-1
"	11	...	...	Re. 0-5-10*	" Re. 0-7-0
"	12	...	...	Rs. 3-10-7	" Rs. 3-11-1

* Includes deficiencies paid by distillers on their minimum guarantee and miscellaneous receipts.

R. A. LAMB,
Commissioner of Customs,
Salt, Opium and A'bkári.

APPENDIX B.

Note showing corrections and alterations required to make Chapter VI of the Government of India Excise Memorandum (Hemp Drugs), relating to Bombay Presidency proper and Sind, correct with reference to facts and figures for the year ending 31st March 1906.

The following should be substituted for paragraphs 40 to 45 of Chapter VI of the Memorandum of 1902 (Third Edition) :—

General Revenue Statistics.

40. The hemp drugs receipts for the year ending 31st March 1906 were—

	Rs.
Bombay proper	5,79,000
Sind	2,86,000
Total ...	8,65,000

being 4·6 per cent. of the total excise receipts in the case of the Presidency proper and 17·73 per cent. in Sind. Out of the amount of Rs. 5,79,000 in the case of the Presidency proper, Rs. 4,36,000 represent duty and Rs. 1,43,000 vend fees, and out of Rs. 2,86,000 for Sind, Rs. 1,41,000 represent duty and Rs. 1,45,000 vend fees.

Present arrangements as regards cultivation, taxation and vend of intoxicating drugs.

41. Consequent on the passing of the Bombay Act V of 1901, the following restrictions were placed, with effect from the 1st August 1901 on the cultivation of hemp plant and the traffic in the intoxicating drugs;

(*a*) Cultivation of the hemp plant for Gánja in Bombay Presidency proper is restricted to the districts of Ahmednagar and Sátára and is there carried on under licenses, the cultivators being bound to harvest their crop under official supervision and to store the produce in Central and Bonded Warehouses located near the places of manufacture. From these Central Warehouses the drug is issued to licensed dealers, or transferred under bond to the Bonded Warehouses established, one in Bombay and the other in Surat. These Bonded Warehouses are, however, primarily intended for the storage of drugs imported from other Provinces under a system of permits. For the storage of Gánja in the warehouses a small fee is charged and all issues therefrom are made under the supervision of the Warehouse Inspector. Cultivation of the hemp plant is restricted in the Province of Sind to Dehs Bubak and Yakubani in the Shewan Táluka of the Lárkhána Collectorate and the Bháng is all deposited in the Government Central Warehouse at Bubak, from which it is issued to the licensed dealers on payment of the quantitative duty.

Gánja from Central Provinces, Charas from the Panjáb, Bháng from the Panjáb and the United Provinces.

(*b*) Duty at the following rates is levied on all intoxicating drugs issued from the warehouses or imported from other Provinces noted in the margin:

On Bháng at annas 8 per seer of 80 tolás.

On Charas at Rs. 6 per seer.

On Gánja at Rs. 4 per seer.

(*c*) The wholesale business is separated from the retail vend. The licenses for the wholesale vend are issued to persons approved by the Collector and the Commissioner on payment of a fixed annual fee of Rs. 15 each. The privilege of retail vend in each shop separately is sold by public auction, no objection being taken to one person bidding for several shops.

(*d*) The maxima quantities of the intoxicating drugs which may be transported without a permit from one place to another within the Presidency, or sold by a retail vendor to one and the same person in the aggregate in one day are limited to five tolás in the case of Gánja and Charas, or any preparation or admixture thereof, and to one-fourth Indian seer, or twenty tolás in the case of Bháng or any preparation or admixture thereof.

Arrangements in Native States.

42. In all Native States under the political control of the Government of Bombay, whose A'bkári revenue had already been leased to the British Government, the management of their hemp drugs revenue which was acquired during the year 1903-04 for various periods ending the 31st July 1904 and continued for the period ending the 31st March 1906 on payment of fixed annual compensations has been continued for a further period of five years ending the 31st March 1911. In the States whose A'bkári revenue has not been so leased the Chiefs have agreed to prohibit cultivation of hemp and to assimilate their system of taxation and control of hemp drugs to that prevailing in British districts on condition that three-fourths of the duty levied on the drugs exported to their States is refunded to them.

43. The total consumption of intoxicating drugs in the Bombay Presidency proper in the year ending 31st March 1906 amounted to 1,349 maunds or 3·5 seers per 1,000 of population and in Sind to 3,418 maunds or 43 seers per 1,000 of population according to the census figures of 1901 and the general average incidence of taxation was Rs. 10·7 and Rs. 2·09 per seer, respectively. Of this Rs. 8·1 were derived from duty and Rs. 2·6 from vend fees in the case of Presidency proper and Re. 1·03 from duty and Re. 1·06 from vend fees in Sind. Total consumption of intoxicating drugs and incidence of taxation.

APPENDIX 1.

Column 2, 1905-1906, for 1900-1901.
" 3, 865 for 475
" 4, 6·05 " 4·8
" 5, 0·9 " 0·5

APPENDIX 2.

Column 2, 1905-1906, for 1900-1901.
" 3, Rs. 4
" 4, Rs. 6
" 5, As. 8
} for { No quantitative duties were levied in Bombay during the year.
" 7, Rs. 3 " . .
" 8, Rs. 1·6 " (e) 2·5
" 9, Rs. 4·6 " (e) 2·5

R. A. LAMB,
Commissioner of Customs,
Salt, Opium and A'bkári.

APPENDIX C.

Note showing corrections and alterations necessary to make Chapter VI of the Government of India Opium Memorandum (Edition of the year 1902), relating to the Presidency of Bombay (including Sind and Aden), correct with reference to the facts and figures for the year ending 31st March 1906.

Para. 54, line 1—For "July 1901" read "March 1906" and for "Rs. 7,91,000" read "Rs. 11,58,000."

Line 2—For "Rs. 6,28,000" read "Rs. 8,85,000."

Line 3—For "Rs. 1,50,000" read "Rs. 1,37,000."

Para. 55, line 7—Delete "and" between "Bhopál" and "Chitor" and add "and Baran" after "Chitor."

Para. 56, line 2—For "Rs. 500" read "Rs. 600" and for "Rs. 525" read "Rs. 625"; also similar corrections in paragraph 4 of the Prefatory Note.

Para. 57, line 19—For "Rs. 11½" read "Rs. 13."

Line 20—Add "Bombay City" after "Surat."

Line 21—For "Rs. 12" read "Rs. 14½."

Para. 58, sub-para. (1), line 8—For "Kolhápur" read "Bijápur."

Para. 59, sub-para (1), lines 8, 9 and 10—Delete "except in the Town and Island of Bombay, where he also pays a fixed fee of Rs. 300 per mensem."

Sub-para. (2), line 1—To be commenced as "In the Town and Island of Bombay and in the districts of Khándesh, Bijápur, etc."

Line 2—Between the words "Aden" and "and" insert the words "in the Province of Sind."

Lines 26-29—For the sentence "The licensee must procure, etc." substitute the following:—"The licensee must procure his supplies from a Government depôt and is bound to sell subject to fixed minimum and maximum prices."

Para. 59, line 30—For "1,151" read "1,089."

Last line—For "1900-1901" read "1905-1906."

Para. 60, line 1—For "1900-1901" read "1905-1906," and for "1,161 maunds" read "1,107 maunds."

Line 2—For "Rs. 6,41,000" read "Rs. 10,21,000."

Line 3—For "Rs. 4,78,000" read "Rs. 7,48,000."

Line 4—For "Rs. 3·5" read "Rs. 6·1" and for "Rs. 13·5" read "Rs. 16·1."

Para. 60, sub-para. 2, line 1—For "730" read "632."

Line 2—For "1900-1901" read "1905-1906" and for "335" read "266."

Para. 61, line 5—For "Four hundred and fifty-eight (458)" read "Seven hundred and twenty-eight (728)."

Line 6—For "1900-1901" read "1905-1906" and for "Bombay and Poona" substitute "Bombay, Ahmedabad, Surat and Poona."

Para. 66, line 2—For "1900-1901" read "1905-1906," for "(1,161 maunds)" read "(1,107 maunds)" and for "2·5 seers" read "2·4 seers."

Last two lines—Read thus:—It is highest in Bombay Town and Island, Ahmedabad and Broach.

APPENDIX 1.

Page 28—*Column 2 of the table* ... For "1900-1901" read "1905-1906."
" *3* " ... For "791" read "1,158."
" *4* " ... For "7·9" read "8·04."
" *5* " ... For "0-0-8" read "0-1-0."

APPENDIX 2.

Page 28—*Column 2 of the table* ... For "1900-1901" read "1905-1906."
" *4* " ... For "3·5" read "6·1."
" *5* " ... For "13·5" read "16·1."
" *6* " ... For "2·5" read "2·4."

R. A. LAMB,
Commissioner of Customs,
Salt, Opium and Abkári.

APPENDIX D.

APPENDIX

Statement showing (1) the consumption of country spirit in proof gallons; (2) the rate of consumption per head of A'bkári management; (4) the actual realisations on account of still-head duty, license fees, etc.; (5) the proof gallon of spirit consumed in each British district of the Presidency during the year 1905-06

1	2	3	4	5		6		7	8		
				(*ii*) Consumption of country spirit in terms of proof.							
				1905-06.		Average of previous 5 years.					
Serial No.	District.	Area.	Population.	Total.	Rate per head of population.	Total.	Rate per head of population.	Minimum revenue guaranteed in monopoly districts, including Native States attached to them for A'bkári management.	Actual realisations. Still-head duty.	Deficiency.	Total.
		Sq. m.		Gallons.	Drams.	Gallons.	Drams.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad	3,816	795,967	59,482	3·6	51,011	3·1	1,70,000	2,10,876 *52*	...	2,10,876 *52*
2	Kaira	1,595	716,332	8,024	0·5	8,093	0·5	21,000	17,014 *2,505*	8,771	25,785 *2,505*
3	Panch Mahals	1,606	261,020	41,897	7·7	30,136	5·5	40,000	45,680	...	45,680
4	Broach	1,467	291,763	56,206	9·2	45,034	7·4	1,40,000 (*bb*) 17,000	1,89,880 *25,490*	...	1,89,880 *25,490*
5	Surat	1,653	655,650	271,307	19·9	225,339	16·5	(*cc*) 6,85,000	7,26,616	...	7,26,616
6	Thána	3,573	811,433	328,935	19·5	300,052	17·7	(*dd*) 9,70,000	10,69,695 *23,703*	...	10,69,695 *23,703*
7	Bombay	22	776,006	583,350	36·1	508,700	31·5	.....	23,69,169	...	23,69,169
8	Kolába	2,131	605,566	120,917	9·6	109,279	8·7	(*ee*) 3,75,000	4,16,105 *8,010*	...	4,16,105 *8,010*
9	Ratnágiri	3,998	1,167,927	79,388	3·3	71,635	2·9	(*ff*) 50,926	76,396	...	76,396
10	Kánara ... Below Ghát.	1,306	264,233	19,396	3·5	17,000	3·1	(*gg*) 11,574	13,891	...	13,891
	Kánara ... Above Ghát.	2,639	190,257	19,854	5·0	19,487	4·9	90,000	(*hh*) 84,758	...	84,758
11	Dhárwár	4,602	1,113,298	67,416	2·9	54,152	2·3	2,90,000	2,99,462 *25,720*	...	2,99,462 *25,720*
12	Belgaum	4,649	993,976	45,451	2·2	34,093	1·6	.....	2,41,385 *36,981*	...	2,41,385 *36,981*
13	Bijápur	5,669	735,435	13,984	0·9	10,403	0·7	50,000	60,209 *1,995*	...	60,209 *1,995*
14	Sholápur	4,541	720,977	30,253	2·0	19,863	1·3	1,00,000	1,41,023 *6,686*	...	1,41,023 *6,686*
15	Sátára	4,825	1,146,559	21,873	0·9	15,064	0·6	.....	1,09,889 *17,745*	...	1,09,889 *17,745*
16	Poona	5,349	995,330	120,220	5·8	87,796	4·2	.....	6,44,585 *8,058*	...	6,44,585 *8,058*
17	Ahmednagar	6,586	837,695	25,042	1·4	18,554	1·1	.....	1,28,122	...	1,28,122
18	Násik	5,850	816,504	79,950	4·7	42,737	2·5	2,50,530	2,92,044	5,924	2,97,968
19	Khándesh...	10,041	1,427,382	409,505	13·7	198,826	6·7	9,32,349	10,54,849 *23,898*	63,733	11,18,582 *23,898*
	Total for Districts ...	75,918	15,323,310	2,402,450	7·5	1,867,254	5·8	41,93,379	81,91,648 *1,80,843*	78,428	82,70,076 *1,80,843*

Note.—Figures in italics in columns 8, 9, 10 are for the Native

9			10		11		
Other receipts on account of country spirit (including out stills, distilling fees and miscellaneous).			Total realisations.		Maximum selling		
					Mhowra or Molasses Spirit.		
License fees.	Other receipts.	Total.	1905-06.	Average of previous 5 years.	25° U.P.	60° U.P.	40° U.P.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a.	Rs. a.	Rs. a.
...	4,064	4,064	2,14,940 *52*	1,75,170 *65*	2 4 (*a*) 4 0 (*b*)	1 4 (*a*) 2 5 (*b*)	...
...	...	...	25,785 *2,505*	31,499 *13,147*	3 12 (*c*) 2 4 (*d*) 2 4 (*e*)	2 4 (*c*) 1 8 (*d*) 1 4 (*e*)	...
...	105	105	45,785	38,435 *7,912*	2 6 (*f*) 2 4 (*g*) 2 4 (*h*)	1 4 (*f*) 1 4 (*g*) 1 2 (*h*)	...
...	52	52	1,89,932 *25,490*	1,65,681 *7,045*	4 0	2 5	...
...	148	148	7,26,764	6,68,656	3 12 (*i*) 3 8 (*j*) 3 4 (*k*) 3 0 (*l*) 2 0 (*m*)	2 4 (*i*) 2 0 (*j*) 1 14 (*k*) 1 11 (*l*) 1 4 (*m*)	...
...	...	...	10,69,695 *23,703*	9,30,221 *18,778*	4 0 (*n*) 3 8 (*o*) 3 4 (*p*) 4 0 (*q*)	2 1 (*n*) 1 12 (*o*) 1 10 (*p*) 2 0 (*q*)	...
6,29,894	130	6,30,024	29,99,193	26,83,246	.....	.....	...
...	...	...	4,16,105 *8,010*	3,68,584 *7,944*	4 0 (*r*) 4 0 (*s*)	2 1 (*r*) 2 0 (*s*)	...
...	4,092	4,092	80,488	59,739	3 4	1 10	...
...	694	694	14,585	12,690	3 4	.....	2 7
...	...	...	84,758	89,154	4 12	.....	3 11
...	250	250	2,99,712 *25,720*	2,65,307 *20,731*	4 12	.....	3 11
38,179 *8,449*	405	38,584 *8,449*	2,79,969 *45,430*	2,15,858 *31,186*	5 4	2 15	...
...	10	10	60,219 *1,995*	50,274 *1,212*	4 12	2 10	...
...	...	...	1,41,023 *6,086*	1,02,602 *5,359*	4 14	2 11	...
23,341 *6,088*	84	23,425 *6,088*	1,33,314 *23,833*	86,156 *18,922*	5 0	2 12	...
1,03,858 *2,045*	189	1,04,047 *2,045*	7,48,632 *10,103*	5,88,285 *6,380*	5 4	2 15	...
27,616	...	27,616	1,55,738	96,842	5 0	2 12	...
...	145	145	2,98,113	1,67,148	3 14 (*t*) 3 8 (*u*) 4 2 (*v*)	2 3 (*t*) 2 0 (*u*) 2 5 (*v*)	...
...	6,350	6,350	11,24,932 *23,898*	5,22,498 *6,872*	2 4 (*w*) 3 0 (*x*) 3 12 (*y*)	1 8 (*w*) 1 14 (*x*) 2 4 (*y*)	...
8,22,888 *16,582*	16,718	8,39,606 *16,582*	91,09,682 *1,97,425*	73,38,045 *1,45,553*	.....	.....	...

prices per gallon.			Incidence per 1905-06.			
Toddy Spirit.			Still-head duty.	License fees.	Other receipts.	Total.
25° U.P.	60° U.P.	40° U.P.				
Rs. a.	Rs. a.	Rs. a.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	.....	...	3 8 9	...	*0 1 1	3 9 10
.....	.....	...	3 3 5	...	.....	3 3 5
.....	.....	...	1 1 5	...	.....	1 1 5
.....	.....	....	3 6 1	...	.....	3 6 1
.....	.....	...	2 10 10	...	.....	2 10 10
4 6 (z) 4 6 (aa)	2 4 (z) 2 3 (aa)	...	3 4 0	...	.....	3 4 0
.....	.....	...	4 1 0	1 1 3	.....	5 2 3
.....	.....	...	3 7 1	...	.....	3 7 1
3 4	1 10	...	0 15 5	...	0 0 10	1 0 3
3 4	.....	2 7	0 11 6	...	0 0 7	0 12 1
.....	.....	...	4 4 4	...	.....	4 4 4
.....	.....	...	4 7 1	...	0 0 1	4 7 2
.....	.....	...	5 5 0	0 13 5	0 0 2	6 2 7
.....	.....	...	4 4 11	...	.....	4 4 11
.....	.....	...	4 10 7	...	.....	4 10 7
.....	.....	...	5 0 5	1 1 1	0 0 1	6 1 7
.....	.....	...	5 5 9	0 13 10	.....	6 3 7
.....	.....	...	5 1 10	1 1 8	.....	6 3 6
.....	.....	...	3 11 8	...	.....	3 11 8
.....	.....	...	2 11 8	...	0 0 3	2 11 11
.....	.....	...	3 7 1	...	.....	.....

D.

population; (3) the minimum revenue guaranteed in monopoly districts, including Native States attached to them for maximum selling prices per gallon for Mowra and Toddy spirit; and (6) the incidence of duty, fees, etc., per and also similar information for important towns or areas of such districts for the same period.

13				14
proof gallon of				
Average of previous 5 years.				Remarks.
Still-head duty.	License fees.	Other receipts.	Total.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
3 4 6	...	*0 2 6	3 7 0	(*a*) Applicable to the Parántij Táluka, including Modása Mahál (except the villages of Deroli, Amodra and Indran) and Rakhial village.
				(*b*) Applicable to the City, Cantonment and portion within 10 miles round and the rest of the district.
3 14 3	...	...	3 14 3	(*c*) Applicable to Mátar, Mehmadabad, A'naad, Nadiád and Borsad Tálukas, the town of Dákor, the States of Bhadarwa, Umetha and Dodka Mewas, the tálukas of Ghodasar and Haldarwas and the Bavisi village of Barmuwada.
1 4 4	...	0 0 1	1 4 5	(*d*) Applicable to Thásra Táluka (excluding the town of Dákor), Kapadvanj Táluka, isolated villages of Deroli, Amodra and Indran of the Modása Mahál of the Ahmedabad District, the Bavisi village of Mahisa and the Knadal Táluka.
				(*e*) Applicable to Pándu Mewas.
3 10 10	...	...	3 10 10	(*f*) Applicable to the Western Maháls, comprising Godhra, Kálol and Hálol Tálukas.
				(*g*) Applicable to the Eastern Maháls, comprising Dohad and Jhálod Tálukas.
				(*h*) Applicable to Sankheda Mewas.
				(*i*) Applicable to Surat City and portions of the tálukas of Chorási and Olpád within 5 miles limit of the Surat City.
2 15 6	...	...	2 15 6	(*j*) Applicable to the portions of Chorási and Olpád Tálukas beyond 5 miles limit of the Surat City and the western portion of the tálukas of Bulsár, Bárdoli, Mándvi and Chikhli.
				(*k*) Applicable to Jalálpur Táluka.
				(*l*) Applicable to Párdi Táluka and the eastern portion of Bulsár, Bárdoli, Mándvi and Chikhli Tálukas.
				(*m*) Applicable to the Dángs.
3 1 7	...	...	3 1 7	(*n*) Applicable to Sálsette and Kalyán Tálukas.
				(*o*) Applicable to Máhim and Dáhánu Tálukas.
				(*p*) Applicable to Umbergaon Petha.
4 0 8	1 3 8	...	5 4 4	(*q*) Applicable to Bassein Táluka, rest of the district and Jawhár State.
				(*r*) Applicable to Panwel and Alibág Tálukas.
3 6 0	...	...	3 6 0	(*s*) Applicable to rest of the district and Sudhágad Mahál.
				(*t*) Applicable to Málegaon Táluka.
				(*u*) Applicable to the tálukas of Báglán, Kalvan and Peint.
0 11 10	...	0 1 6	0 13 4	(*v*) Applicable to the rest of the district.
				(*w*) Applicable to the Western Belt consisting only of the Navápur Petha.
0 11 2	...	0 0 10	0 12 0	(*x*) Applicable to the Central Belt, comprising the tálukas of Pimpalner, Nandurbár proper, Sháhála, Taloda and the Mewási villages below Ghats.
4 9 2	...	...	4 9 2	(*y*) Applicable to the Eastern Belt comprising the rest of the district.
				(*z*) Applicable to Sálsette Táluka.
4 14 4	...	...	4 14 4	(*aa*) Applicable to Bassein Táluka.
				(*bb*) Separate guarantee for Sankheda Mewás, which is attached to the Panch Maháls for A'bkári management, shown against Broach because revenue is credited in the treasury of that district.
5 12 1	0 9 3	...	6 5 4	(*cc*) Inclusive of Rs. 10,000 on account of the Dángs.
				(*dd*) The amount is made up as under :—
4 13 4	...	...	4 13 4	Sálsette, Bassein and Máhim ... ... Rs. 6,20,000 Umbergaon, Dáhánu and Jawhár State ... ... 1,20,000 Inland tálukas (Kalyán, Bhiwndi, Váda, Murbád and Sháhápur) ... ... 2,30,000 Total ... 9,70,000
5 2 8	...	...	5 2 8	
5 2 4	0 9 2	...	5 11 6	(*ee*) The amount is made up as under :—
				Panvel and Karjat ... ... 1,65,000 Alibág, Pen, Roha, Mángaon and Mahád Tálukas and Sudhágad Mahál ... ... 2,10,000 Total ... 3,75,000
5 10 11	1 0 4	...	6 11 3	
5 1 8	0 1 10	...	5 3 6	
3 10 10	...	...	3 10 10	(*ff*) The gross guarantee including drawback on account of tree-tax is Rs. 1,10,000, but excluding such drawback it is Rs. 50,926.
				(*gg*) The gross guarantee including the drawback on account of tree-tax is Rs. 25,000, but excluding such drawback it is Rs. 11,574.
2 10 0	...	...	2 10 0	(*hh*) The Kánara above-ghát farm is given to the Dhárwár farmer and for the purposes of the minimum guarantee the two farms are taken as one. The excess in Dhárwár more than covers the deficiency in Kánara above-ghat; hence no deficiency is to be made good in the latter.
				(*ii*) The figures of consumption shown in this Appendix D indicate actual sales by shopkeepers, while Imperial Form No. 4 gives issues from distilleries.
3 8 1	...	...	...	

States attached to British Districts for A'bkári management.

R. A. LAMB,
Commissioner of Customs, Salt, Opium and A'bkári.

Memorandum of Country Spirit Consumption, &c., in certain large towns.

1	2	3	4		5		6	7	8	
Serial No.	Towns.	Population.	Consumption of Country spirit in terms of proof.				Actual realisations still head duty (*a*).	License fees (*c*).	Total realisations.	
			1905-1906.		Average of previous 5 years.				1905-06.	Average of previous 5 years.
			Total gallons.	Rate per head of population	Total gallons.	Rate per head of population				
				Drams.		Drams.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad City and Cantonment ...	184,789	38,368	10·0	31,941	8·3	1,34,287	.....	1,34,287	1,11,798
2	Broach City	42,896	25,340	28·3	21,866	24·5	88,691	.....	88,691	76,531
3	Surat City	119,306	68,458	27·5	66,218	26·6	2,28,195	.....	2,28,195	2,20,828
4	Dhárwár City	31,279	7,533	11·6	7,268	11·1	33,898	.....	33,898	32,708
5	Belgaum City and Cantonment	36,878	23,991	31·2	18,085	23·5	1,23,953	36,987	1,60,940	(*b*) 93,437
6	Sholápur City, Cantonment and places within ten miles round.	105,575	19,303	8·8	12,667	5·7	90,079	.....	90,079	59,114
7	Sátára City and Cantonment	26,022	7,277	13·4	4,637	8·6	35,173	6,790	41,963	(*b*) 22,560
8	Poona City and Cantonment	153,320	100,064	31·3	73,504	23·0	5,33,676	1,03,425	6,37,101	(*b*) 3,92,022
9	Ahmednagar City and Cantonment ...	42,032	20,208	23·1	14,640	16·7	97,672	34,819	1,32,482	(*b*) 70,760
10	Násik City...	21,490	10,710	23·9	6,123	13·7	39,270	.....	39,270	22,412
	Total for Towns ...	763,587	321,252	21·2	257,009	16·2	14,04,894	1,41,012	15,86,906	11,02,185

1	2	9			10			11			12
Serial No.	Towns.	Maximum selling prices of Mowra or Molasses spirit per gallon.			Incidence per proof gallon of						Remarks.
					1905-06.			Average of previous 5 years.			
		25° U. P.	60° U. P.	40° U. P.	Still-head duty.	License fees.	Total.	Still-head duty.	License fees.	Total.	
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Ahmedabad City and Cantonment.	4 0 0	2 5 0	...	3 8 0	...	3 8 0	3 8 0	...	3 8 0	(*a*) Figures in this column represent duty on liquor actually consumed. (*b*) Exclusive of license fees which are not ascertainable for the towns separately. (*c*) Figures in this column represent fees actually bid for shops at auction.
2	Broach City	4 0 0	2 5 0	...	3 8 0	...	3 8 0	3 8 0	...	3 8 0	
3	Surat City	3 12 0	2 4 0	...	3 5 4	...	3 5 4	3 5 4	...	3 5 4	
4	Dhárwár City	4 12 0	...	...	4 8 0	...	4 8 0	4 8 0	...	4 8 0	
5	Belgaum City and Cantonment .	5 4 0	2 15 0	...	5 2 8	1 8 8	6 11 4	5 2 8	...	5 2 8	
6	Sholápur City, Cantonment and places within ten miles round.	4 14 0	2 11 0	...	4 10 8	...	4 10 8	4 10 8	...	4 10 8	
7	Sátára City and Cantonment ...	5 0 0	2·12 0	...	4 13 4	0 14 11	5 12 3	4 13 4	...	4 13 4	
8	Poona City and Cantonment ...	5 4 0	2 15 0	...	5 5 4	1 0 6	6 5 10	5 5 4	...	5 5 4	
9	Ahmednagar City and Cantonment.	5 0 0	2 12 0	...	4 13 4	1 11 7	6 8 11	4 13 4	...	4 13 4	
10	Násik City	4 2 0	2 5 0	...	3 10 8	...	3 10 8	3 10 8	...	3 10 8	
	Total for Towns ..	...	...	...	4 6 0	...	...	4 4 7	...	...	

R. A. LAMB,
Commissioner of Customs, Salt,
Opium and A'bkári.

APPENDIX E.

APPENDIX

Statement showing (1) the rates of tree-tax ; (2) the maximum selling prices per gallon of toddy sold (a) at booths and (c) for sale at shops ; (4) the number of trees licensed to be tapped for raw toddy ; and (5) the quantity of

Serial No.	District.	Tree-tax rates on		Maximum selling price per gallon of toddy.		1905-06.					
						Number of licenses issued for				Number of trees lice	
		Cocoanut and Brab.	Date and Wild Palm.	At Booths.	At Shops.	Domestic consumption.	Tree-foot-booths.	Toddy shops.	Total.	Cocoanut.	Brab.
1	2	3		4		5	6	7	8	9	10
1	Ahmedabad	Rs. a. p. 5 0 0	Rs. a. p. 2 0 0	Rs. a. p. 0 9 0	Rs. a. p. 0 9 0	...	...	7	7	...	...
2	Kaira	(a) 0 8 0	(a) 0 8 0	.....	.....	20	...	...	20	...	20
3	Panch Mahâls	.....	.....	.....	.....	...	...	...	...	...	...
4	Broach	5 8 0	2 8 0	0 4 0	0 4 0	17	11	24	52	1	690
5	Surat	(b) 7 0 0 (c) 5 8 0 (d) 6 8 0 (e) 5 0 0 (f) 4 8 0 (g) 1 12 0 (h) 1 0 0 (i) 3 0 0 (j) 6 0 0	(b) 4 0 0 (c) 2 8 0 (d) 3 0 0 (e) 2 0 0 (f) 1 8 0 (g) 1 0 0 (h) 0 4 0 (i) 1 0 0 (j) 2 0 0	(b) 0 3 0 (c) 0 3 0 (d) 0 3 0 (e) 0 3 0 (f) 0 3 0 (g) 0 3 0 (h) 0 1 6 (i) 0 3 0	(b) 0 4 6 (c) 0 4 6 (d) 0 4 6 (e) 0 4 0 (f) 0 4 0 (g) 0 4 0 (h) 0 2 0 (i) 0 4 0	8,167	3	244	8,414	50	781
6	Thâna	(k) 12 0 0 (l) 10 0 0 (m) 7 8 0 (n) 5 0 0 (o) 9 0 0	6 0 0 5 0 0 3 0 0 2 0 0 3 0 0	0 3 0 0 2 0 0 3 0	0 4 0 0 3 0 0 4 0	114	187	212	513	175	4,113
7	Bombay	12 0 0	6 0 0	0 4 6	.....	...	100	100	200	...	...
8	Kolâba	(p) 12 0 0 (q) 9 0 0	6 0 0 3 0 0	0 3 0	0 4 0	3	17	63	83	318	460
9	Ratnâgiri	8 0 0	3 0 0	0 4 6	0 4 6	...	...	151	151	9,500	...
10	Kânara ... Below ghât ... / Above ghat ...	8 0 0	3 0 0	0 6 0	0 6 0 0 6 0	...	...	75	75	2,513	...
						...	...	30	30	...	...
11	Dhârwâr	6 0 0	2 0 0	0 9 0	0 9 0	...	...	123	123	...	...
12	Belgaum	6 0 0	2 0 0	0 9 0	0 9 0	...	3	96	99	...	...
13	Bijâpur	6 0 0	2 0 0	0 9 0	0 9 0	...	1	103	104	...	50
14	Sholâpur	6 0 0	2 0 0	0 6 0	0 6 0	...	...	21	21	...	...
15	Sâtâra	6 0 0	2 0 0	.....	0 9 0	9	...	2	11	30	...
16	Poona	6 0 0	2 0 0	0 6 0	0 6 0	...	13	45	58	3	...
17	Ahmednagar	6 0 0	2 0 0	0 6 0	0 6 0	...	1	7	8	...	...
18	Nâsik	6 0 0	2 0 0	.....	0 9 0	...	...	2	2	...	...
19	Khândesh	6 0 0	2 0 0	.....	.....	...	...	...	...	...	...
	Total ...	.....	.....	.....	.....	8,330	336	1,305	9,971	12,620	6,114

Note.—The number of licenses issued for Native States

E.

and (b) at shops ; (3) the number of licenses granted (a) for domestic consumption, (b) for sale at tree-foot booths, toddy reported to have been sold from shops in each British District of the Presidency during the year 1905-06.

1904-05.												
nsed to be tapped.		Quantity of toddy sold.	Number of licenses issued for				Number of trees licensed to be tapped.				Quantity of toddy sold.	Remarks.
Date.	Total.		Domestic consumption.	Tree-foot booths.	Toddy shops.	Total.	Cocoanut.	Brab.	Date.	Total.		
11	12	13	14	15	16	17	18	19	20	21	22	23
		Gallons.									Gallons.	
75	75	1,982	...	...	6	6	...	...	200	200	4,679	(*a*) Applicable to Mátar, Mehmadabad, A'nand, Nadiád, Borsad, Thásra and Kapadvanj Tálukas and isolated villages of Deroli, Amodra and Indran of the Modása Mahál of the Ahmedabad District.
...	20	.....	...	...	...	...	...	...	...	...	.....	
...	...	.....	...	...	...	...	...	...	...	...	.....	
948	1,639	64,893	8	9	22	39	...	525	963	1,488	66,545	(*b*) Do. Surat City, Chorási Táluka and portion of the Olpád Táluka within 10 miles limit of the Surat City.
1,05,369	1,06,200	21,76,978	8,194	4	249	8,447	100	503	1,03,965	1,04,568	22,91,690	(*c*) Do. Portion of the Olpád Táluka beyond 10 miles of the Surat City.
												(*d*) Do. Jalálpur Táluka and 33 coast villages of the Bulsár Táluka.
												(*e*) Do. Párdi Táluka.
												(*f*) Do. Bulsár Táluka, exclusive of 33 coast villages.
29,344	24,632	4,90,883	115	256	213	584	152	4,633	18,503	23,288	6,40,283	(*g*) Do. Bárdoli Táluka and portion of the Mándvi Táluka south of the Tápti.
												(*h*) Do. Portion of the Mándvi Táluka north of the Tápti.
...	...	.....	...		100	100	209	...	...	...	...	..... (*i*) Do. Chikhli Táluka.
												(*j*) Do. Dangs.
910	1,718	66,364	9	20	71	100	255	635	866	1,756	73,435	(*k*) Do. Sálsette and Bassein Tálukas.
60	9,560	5,94,416	...	...	153	153	9,478	...	84	9,562	5,13,731	(*l*) Do. Máhim Táluka.
...	2,513	2,45,923	...	...	73	73	2,413	...	...	2,413	2,27,791	(*m*) Do. Dáhánu Táluka.
3,341	3,341	64,149	...	...	30	30	...	...	2,960	2,960	60,777	(*n*) Do, Umbergaon Petha.
29,989	29,989	4,68,564	...	2	114	116	...	...	29,078	29,078	3,66,349	
18,989	18,989	3,00,603	...	1	106	107	...	...	14,110	14,110	3,54,769	(*o*) Do. Kalyán Táluka, the rest of the district and Jawhár State.
21,729	21,779	4,80,095	...	1	99	100	...	...	21,743	21,743	4,42,865	
13,529	13,529	2,96,089	...	...	20	20	...	...	14,168	14,168	2,97,684	(*p*) Do. Panvel and Alibág Tálukas. The rates of tree-tax applicable to Kharapat portion of the Alibág Táluka are Rs. 9 (coconut and brab) and Rs. 3 (date and wild palm).
3	33	783	2	...	3	5	15	...	2	17	88	
5,912	5,915	2,33,740	1	12	39	52	3	...	8,016	8,019	2,89,441	
1,135	1,136	43,951	...	1	7	8	...	...	1,441	1,441	48,746	
171	171	600	...	...	8	8	...	...	419	419	4,486	(*q*) Do. Rest of the District and Sudhágad Mahál.
...	...	.....	...	...	...	...	...	...	...	...	.....	
2,22,504	2,41,238	55,23,903	8,329	406	1,313	10,048	12,416	6,296	2,16,518	2,35,230	56,83,359	

was 81 compared with 77 in the previous year.

R. A. LAMB,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX F.

Statement showing the quantities of Foreign Liquors imported into Bombay by sea and sold by Licensees of Foreign Imported Liquors and Country Spirits excised at Tariff rates in each district of the Bombay Presidency during the year 1905-06.

	Districts.	Fermented Liquors.	Wines.	Liqueurs.	Spirits (potable).	Spirits of Wine and other non-potable Spirits.
1		2	3	4	5	6
	Imported by sea into Bombay—	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
	1905-06 ...	1,981,856	106,975	5,050	311,170	139,483
	1904-05 ...	1,673,856	110,772	3,453	273,119	127,610
	Sold by Licensees—					
1	Ahmedabad ...	1,561	673	30	6,076	75
2	Kaira	14	15	...	170	...
3	Panch Maháls ...	58	23	1	162	...
4	Broach	62	127	8	1,552	1
5	Surat	343	479	53	3,853	54
6	Thána	2,091	435	38	4,303	3
7	Bombay	108,651	43,087	3,078	187,196	61,486
8	Kolába	270	182	27	1,252	8
9	Ratnágiri	107	549	...	2,710	...
10	Kánara { Below ghat... / Above ghat.. }	124	184	2	748	...
11	Dhárwár	1,698	653	27	6,678	111
12	Belgaum	77,644	730	122	5,056	223
13	Bijápur	...	42	...	709	...
14	Sholápur	864	138	4	3,690	8
15	Sátára	688	268	34	4,022	63
16	Poona	9,283	3,602	422	20,560	774
17	Ahmednagar	1,043	695	13	9,161	72
18	Násik	1,972	259	9	2,816	112
19	Khándesh	3,377	291	42	4,130	6
	Total... { 1905-06 ...	209,850	52,432	3,910	264,844	63,001
	Total... { 1904-05 ...	136,967	45,843	3,872	192,066	11,770

R. A. LAMB,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX G.

Statement showing the quantities of (a) imported and (b) locally produced denatured Spirits passed into consumption at the favourable 5 per cent. ad valorem *Rate of Duty during the year 1905-06 in the Bombay Presidency.*

Denatured Spirit imported from Foreign Countries.		Denatured Spirit produced in India.						Remarks.
		Produced in the Bombay Presidency.			Imported from other Provinces.			
Country from which imported.	Quantity imported.	Place of Production.	Quantity consumed locally.	Exported to other Provinces.	Province from which imported.	Quantity consumed locally.	Exported to other Provinces.	
1	2	3	4	5	6	7	8	9
	Imp. Gals.		Imp. Gals.	Imp. Gals.		Imp. Gals.	Imp. Gals.	
United Kingdom ...	1,401	...	...	...	Madras Presidency.	20	...	
Austria-Hungary ...	25,924	...	...	...	.....	...	...	
Germany	5,590	...	...	...		...	...	
Total ...	32,915	...	...	...	.....	20	...	

R. A. LAMB,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX H.

Statement showing (1) the consumption of intoxicating drugs, (2) the rates of duty per seer leviable on such drugs, (3) the realisations on account of duty, fees, etc., and (4) the incidence of duty, fees, etc., per seer of the drugs consumed in each British District of the Presidency during the year 1905-06.

Serial Number.	District.	Consumption of intoxicating drugs.		Rates of duty per seer.			Realisations.			
		Total. (a)	Per head.	Ganja.	Bhang.	Charas.	Duty. (b)	License fees. (c)	Other items.	Total.
1	2	3		4			5			
		Seers.	Tolas.				Rs.	Rs.	Rs.	Rs.
1	Ahmedabad	3,380	0·3	Rs 4 0 0.	Re. 0-8-0.	Rs. 6-0-0.	11,866	4,409	69	16,344
2	Kaira	737	0·08				2,295	3,157	31	5,483
3	Panch Mahális	452	0·1				1,272	150	1	1,423
4	Broach	980	0·3				3,433	1,234	32	4,699
5	Surat	1,811	0·2				5,087	7,635	63	12,785
6	Thána	1,108	0·1				4,203	1,975	44	6,222
7	Bombay	16,233	1·7				56,069	32,655	100	88,824
8	Kolába	1,024	0·1				3,892	3,068	37	6,997
9	Ratnágiri	811	0·06				3,226	2,738	25	5,989
10	Kánara ... Below ghat ... / Above ghat ...	1,604	0·3				6,409	4,621	27	11,057
11	Dhárwár	5,495	0·4				21,955	14,328	108	36,391
12	Belgaum	1,909	0·2				7,636	1,576	72	9,284
13	Bijápur	920	0·1				3,659	4,156	35	8,150
14	Sholápur	1,395	0·2				5,464	6,437	66	11,967
15	Sátára	3,688	0 3				14,713	5,298	245	20,256
16	Poona	5,084	0·4				19,660	19,702	175	39,537
17	Ahmednagar	1,340	0·1				5,223	7,600	262	13,085
18	Násik	2,005	0·2				7,316	11,566	96	18,978
19	Khándesh	1,940	0·1				7,038	6,617	160	13,815
	Total ...	51,916	·27	...	...	...	1,90,416	1,39,822	1,648	3,31,286

Serial Number.	District.	Incidence on consumption per seer.				Remarks.
		Duty.	License fees.	Other items.	Total.	
1	2	6				7
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Ahmedabad	3 8 2	1 4 10	0 0 4	4 13 4	(a) This is the total of Ganja, Bhang and Charas only; the preparations of Ganja like Majum, Yakuti, etc., which are included in other sorts in column 22 of Imperial Form 4 being excluded.
2	Kaira	3 1 10	4 4 6	0 0 8	7 7 0	
3	Panch Mahális	2 13 0	0 5 4	.....	3 2 4	
4	Broach	3 8 1	1 4 2	0 0 6	4 12 9	
5	Surat	2 12 11	4 3 5	0 0 7	7 0 11	
6	Thána	3 12 8	1 12 6	0 0 8	5 9 10	
7	Bombay	3 7 3	2 0 2	0 0 1	5 7 6	
8	Kolába	3 12 10	2 15 11	0 0 7	6 13 4	
9	Ratnágiri	3 15 8	3 6 0	0 0 6	7 6 2	(b) This is the duty on drugs actually consumed as shown in column 3.
10	Kánara ... Below ghat ... / Above ghat ...	3 15 11	2 14 1	0 0 3	6 14 3	
11	Dhárwár	3 15 11	2 9 9	0 0 4	6 10 0	
12	Belgaum	4 0 0	0 13 3	0 0 7	4 13 10	
13	Bijápur	3 15 8	4 13 6	0 0 7	8 13 9	
14	Sholápur	3 14 8	4 9 10	0 0 9	8 9 3	
15	Sátára	3 15 10	1 7 0	0 1 1	5 7 11	
16	Poona	3 13 10	3 14 0	0 0 7	7 12 5	
17	Ahmednagar	3 14 4	5 10 9	0 3 2	9 12 3	
18	Násik	3 10 5	5 12 4	0 0 9	9 7 6	
19	Khándesh	3 10 1	3 6 7	0 1 4	7 2 0	(c) This is the fee actually bid for shops at auction.
	Total ...	3 10 8	2 10 11	0 0 6	6 6 1	

R. A. LAMB,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX I.

APPENDIX

Statement showing the area under Hemp cultivation and the Intoxicating Drugs produced, lodged

Name of Táluka in which permitted.	Cultivation. Of Gánja. Number of Villages in which permitted.	Of Gánja. Area cultivated.	Of Bháng. Number of Villages in which permitted.	Of Bháng. Area cultivated.	Name of the Warehouse in which the drugs were lodged, &c.	Intoxicating Drugs produced during the year. Gánja.	Bháng.	Balance at the Warehouse on the 1st April 1905. Gánja.	Bháng.	Charas.	Drugs imported from other Provinces or brought from other Warehouses in the Presidency in bond. Gánja.	Bháng.	Charas.	Total (columns 7 to 14). Gánja.	Bháng.	Charas.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		A. g.		A. g.		Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Ahmednagar District.																
Ahmednagar	12		1		Ahmednagar ...	4,014 15	2 18	2,223 32	65 2	...	468 32	4 27	...	6,706 39	62 7	...
Nevása	...	764 31	1	4 33												
Kopergaon	4		...		Belápur ...	1,608 15	...	655 16	...	...	...	...	...	2,263 31	...	...
Ráhuri	9		...													
Sátára District.																
Khánápur	7	73 26	...	...	Vita ...	366 0	...	1,029 28	...	...	338 30	...	...	1,744 18	...	...
					Bombay ...	...	...	368 14	30 29	28 3	1,440 13	105 29	60 35	1,808 27	136 18	88 38
					Surat ...	...	...	4 35	6 17	...	73 25	51 11	2 24	78 20	57 28	2 24
Total ...	32	838 17	2	4 33		5,988 30	2 18	4,292 5	92 8	28 3	2,321 20	161 27	63 19	12,602 15	256 13	91 22

I.

in and issued from and balance at the Warehouses, &c., during the year ending 31st March 1906.

Intoxicating Drugs removed from the Warehouse during the year.									Balance at the Warehouse on 31st March 1906.			Warehouse rent.	Approximate average selling price per maund exclusive of duty.		
On payment of duty by licensed vendors in British Districts and Native States.			To other Provinces or other Warehouses in the Presidency.			For destruction, being useless.									
Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.		Gánja.	Bháng.	Charas.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
713 31	25 26	...	1,405 29	...	...	2,336 31	35 24	...	2,250 38	0 37	...	109 8 0	36 0 0	20 0 0	.....
31 14	...	...	891 23	...	...	72 34	...	...	1,278 0	...	...	240 0 0	30 0 0	20 0 0	.....
219 37	...	...	9 25	...	...	658 34	...	...	856 2	...	...	32 3 0	25 0 0	.....	.....
1,553 24	108 29	71 15	...	...	...	93 23	5 7	...	161 20	22 22	17 23	43 11 0	47 8 0	15 4 6	110 13 0
65 2	44 31	1 17	...	...	...	4 20	4 24	...	8 38	8 13	1 7	3 13 9	40 0 0 to 50 0 0	15 0 0 to 20 0 0	80 0 0 to 100 0 0
2,583 28	179 6	72 32	2,306 37	...	...	3,106 12	45 15	...	4,555 18	31 32	18 30	429 4 6			

R. A. LAMB,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX J.

Statement showing the quantities of Opium imported direct from Málwa or purchased at the Bombay Opium Warehouse or at the Local Government Depôts by the Opium Licensees of the several British Districts and Native States of the Bombay Presidency and the amount of duty realised during the financial year 1905-06.

Name of British District or Native State.	Opium imported or brought from					Duty realised on				Remarks.
	Málwa direct.		Bombay Opium Warehouse.	Local Government Depôts.	Total of columns 2 to 5 in lbs.	Opium shown in column 2 at Rs. 700 per chest.	Opium shown in column 4		Total of columns 7 to 9.	
	Duty-paid.	Duty-free.					Opium transferred from Imperial to Excise at Rs. 600 per chest.	Differential duty at Rs. 100 per chest.		
1	2	3	4	5	6	7	8	9	10	11
	Chests.	Chests.	Chests.	Lbs.	Lbs.	Rs.	Rs.	Rs.	Rs.	
British Districts.				(*a*)						
1 Ahmedabad ..	44	...	57½	...	13,815	30,800	34,500	5,750	71,050	(*a*) Figures in column 5 denote the issues out of 468 chests purchased by Government for supply to Depôts.
2 Kaira ..										
3 Panch Mahâls ..	..	...	7	...	953	...	4,200	700	4,900	
4 Broach ...	12	...	15½	...	3,743	8,400	9,300	1,550	19,250	
5 Surat ...	...	...	16	...	2,178	...	9,600	1,600	11,200	
6 Thâna ...	...	...	...	619	649	...	...	...	.....	
7 Bombay ..	...	...	...	11,917	11,917	...	...	...	.....	(*b*) This is inclusive of the pass fee of Rs. 96,950 on 138½ chests issued to Sind.
8 Kolâba ..	...	...	...	476	476	...	...	...	.....	
9 Ratnágiri ..	...	...	...	159	159	...	...	...	.....	
10 Kánara { Below ghat .. / Above ghat ..	...	...	...	114	114	...	...	...	.....	
11 Dhárwár ..	...	...	...	738	738	...	...	...	.....	(*c*) Issues to BarodaCantonment (lbs. 63), Aden (lbs. 157), and the Commissariat Department (lbs. 10).
12 Belgaum ..	...	...	...	576	576	...	...	...	.....	
13 Bijápur ..	...	...	...	298	298	...	...	...	.....	
14 Sholápur ...	...	...	41	...	5,581	...	24,600	4,700	28,700	
15 Sátára ..	...	...	...	1,640	1,640	...	...	...	.....	
16 Poona ...	...	...	60	...	8,167	...	36,000	6,000	42,000	(*d*) Inclusive of the pass fee on 2 chests of the year 1904-05 realized during 1905-06, and exclusive of the pass fee on ½ chest of the year 1905-06 which was not realized during that year.
17 Ahmednagar ..	...	...	43½	...	5,921	..	26,100	4,350	30,450	
18 Násik ..	...	...	23½	...	3,199	...	14,100	2,350	16,450	
19 Khándesh ..	...	...	...	9,123	9,123	...	...	...	.....	
Purchased by Government.	...	...	(*b*) 468	... (*c*)230	... (*c*)230	...	2,80,800	46,800	(*b*) 3,27,600	
Total British Districts...	56	...	732	25,920	69,477	39,200	4,39,200	73,200	5,51,600	
Native States.										(*e*) This figure exceeds the Accountant General's figure by Rs. 1,400 denoting pass fee on 2 chests paid in cash at the Indore Treasury and not shown by the Accountant General.
1 Cutch ..	...	...	50	...	6,806	...	30,000	5,000	35,000	
2 Káthiáwár ..	(*d*) 65	...	72	7,677	26,324	(*d*) 46,550	43,200	7,200	96,950	
3 Palanpur ...	...	33½	...	1,689	6,249	...	...	...	.....	
4 Mahi Kántha ..	...	10½	...	1,079	2,508	...	...	...	.....	
5 Rewa Kántha ...	2	24½	4	...	4,151	1,400	2,400	400	4,200	
6 Cambay ..	...	8	...	...	1,089	...	...	...	.....	
7 Other States ..	½	...	½	3,295	3,431	350	300	50	700	
Total Native States ...	67½	76½	126½	13,740	50,558	48,300	75,900	12,650	1,36,850	
Grand Total ...	123½	76½	858½	39,660	120,035	87,500	5,15,100	85,850	(*e*) 6,88,450	

R. A. LAMB,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX K.

Statement showing (1) the consumption of opium, (2) the rate of duty, (3) the realisations on account of duty, fees, etc., (4) the maximum selling prices, and (5) the incidence of duty, fees, etc., per pound of opium consumed in each British District of the Presidency during the year 1905-06.

Serial Number.	District.	Consumption of opium.		Rate of duty.	Realisations.			
		Total.	Per head.		Duty. (a)	License fees. (b)	Other items. (c)	Total.
1	2	3		4	5			
		Lbs.	Tolas.		Rs.	Rs.	Rs.	Rs.
1	Ahmedabad	10,223	·51		52,575	...	35	52,610
2	Kaira	3,789	·21		19,486	...	...	19,486
3	Panch Maháls	1,979	·30		10,178	...	...	10,178
4	Broach	3,872	·53		19,913	...	...	19,913
5	Surat	2,281	·14		11,731	...	...	11,731
6	Thána	645	·03		3,317	1,529	1	4,847
7	Bombay	11,900	·61		61,200	37,550	1,133	99,883
8	Kolába	473	·03		2,433	1,956	2	4,391
9	Ratnágiri	155	·01		797	559	...	1,356
10	Kánara ... Below ghat ... / Above ghat ...	113	·01	Rs. 5¼ per pound.	581	287	...	868
11	Dhárwár	838	·03		4,310	3,288	26	7,624
12	Belgaum	562	·02		2,890	1,637	11	4,538
13	Bijapur	275	·01		1,414	1,017	1	2,432
14	Sholápur	5,777	·32		29,710	...	9	29,719
15	Sátára	1,628	·06		8,373	9,757	6	18,136
16	Poona	7,899	·32		40,623	...	1	40,624
17	Ahmednagar	6,096	·29		31,351	...	...	31,351
18	Násik	3,213	·16		16,524	...	...	16,524
19	Khandesh	8,948	·25		46,018	56,325	1,275	1,03,618
	Total ...	70,666	·18	...	3,63,424	1,13,905	2,500	4,79,829
Gain on sale-proceeds of opium								92,467
							Total ...	5,72,296

Serial Number.	District.	Maximum selling prices per pound.	Incidence on consumption.				Remarks.
			Duty.	License fees.	Other items.	Total.	
1	2	6	7				8
		Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Ahmedabad	18½ to 17	5 2 3	...	0 0 1	5 2 4	(a) This is duty on opium consumed as shown in column 3.
2	Kaira	18½ to 17	5 2 3	...	...	5 2 3	
3	Panch Maháls	18½ to 17	5 2 3	...	...	5 2 3	
4	Broach	18½ to 17	5 2 3	...	...	5 2 3	
5	Surat	18½ to 17	5 2 3	...	...	5 2 3	
6	Thána	19½ to 18	5 2 3	2 5 11	...	7 8 2	(b) These are fees actually bid for shops at auction.
7	Bombay	21 to 19½	5 2 3	3 2 6	0 1 6	8 6 4	
8	Kolába	19½ to 18	5 2 3	4 2 2	0 0 1	9 4 6	
9	Ratnágiri	19½ to 18	5 2 3	3 9 8	...	8 11 11	(c) These are miscellaneous receipts, being the total of those shown in columns 29 and 31 of Imperial Form No. 1.
10	Kánara ... Below ghat ... / Above ghat ...	19½ to 18	5 2 3	2 8 8	...	7 10 11	
11	Dhárwár	19½ to 18	5 2 3	3 14 9	0 0 6	9 1 6	
12	Belgaum	19½ to 18	5 2 3	2 14 7	0 0 4	8 1 2	
13	Bijápur	19½ to 18	5 2 3	3 11 2	0 0 1	8 13 6	
14	Sholápur	17 to 15½	5 2 3	...	...	5 2 3	
15	Sátára	19½ to 18	5 2 3	5 15 11	0 0 1	11 2 3	
16	Poona	17 to 15½	5 2 3	...	...	5 2 3	
17	Ahmednagar	17 to 15½	5 2 3	...	...	5 2 3	
18	Násik	17 to 15½	5 2 3	...	...	5 2 3	
19	Khándesh	19½ to 18	5 2 3	6 4 9	0 2 3	11 9 3	
	Total ...	.....	5 2 3	1 9 9	0 0 7	6 12 8	
Gain on sale-proceeds of opium						1 4 11	
					Total ...	8 1 7	

R. A. LAMB,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX L.

Summary of the Account of the Opium Transactions of the undermentioned Native States during the year 1905-1906.

	Name of State or Political Agency.	Stock on 1st April 1905.	Imported from Málwa.		Imported from Bombay.		Imported from Government Local Depôt.	Confiscated Opium.
			Duty-free.	Duty-paid.	Market.	Government Warehouse.		
	1	2	3	4	5	6	7	8
		Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
1	Cutch ...	597	...	...	6,806	...	...	2
2	Káthiáwár ...	7,140	...	8,847	9,800	68	7,609	25
3	Pálanpur ...	868	4,560	...	...	...	1,689	...
4	Mahi Kántha ...	220	1,429	...	...	612	467	...
5	Rewa Kántha ...	742	3,335	272	544	...	...	5
6	Cambay ...	666	1,089	...	...	...	...	...
7	Other States ...	299	...	68	68	136	3,159	...
	Total for the year 1905-1906	10,532	10,413	9,187	17,218	816	12,924	32
	Total for the year 1904-1905	10,410	8,100	15,856	19,192	816	14,361	13

	Name of State or Political Agency.	Excess on reweighment.	Total.	Sold and consumed.	Dryage.	Stock on the 31st March 1906.	Population.	Rate of licit consumption per head of Population.
	1	9	10	11	12	13	14	15
		Lbs.	Lbs.	Lbs.	Lbs.	Lbs.		Tolas.
1	Cutch ...	...	7,405	6,894	234	277	488,022	·56
2	Káthiáwár ...	18	33,507	27,202	212	6,093	2,329,196	·47
3	Pálanpur ...	...	7,117	5,981	73	1,063	467,271	·51
4	Mahi Kántha ...	5	2,733	2,263	28	442	361,545	·25
5	Rewa Kántha ..	...	4,898	3,649	171	1,078	479,065	·30
6	Cambay ...	...	1,755	1,335	6	414	75,225	·71
7	Other States ...	...	3,730	3,564	9	157	2,475,739	·06
	Total for the year 1905-1906	23	61,145	50,888	733	9,524	6,676,063	·30
	Total for the year 1904-1905	44	68,792	57,497	763	10,532	6,676,063	·34

R. A. LAMB,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX M.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1905-1906.

	District.	Demand of the year.	Arrears outstanding.	Total Demand.	Collections made during the year against total in column 4.			Advance Collections made in the previous year against current Demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (column 4 *minus* columns 7, 8 and 9).	Advance Collections for the coming year.	Gross Realisation in the year (columns 7 and 11).	Remarks.
					Current.	Arrear.	Total.						
	1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad ...	2,42,248	...	2,42,248	2,34,099	...	2,34,099	8,149	...	...	6,023	2,40,122	
2	Kaira ...	31,834	...	31,834	30,925	...	30,925	909	...	...	1,065	31,990	
3	Panch Mahals ...	47,503	...	47,503	47,503	...	47,503	...	...	...	101	47,604	
4	Broach ...	2,32,817	2,818	2,35,635	2,27,204	2,818	2,30,022	2,457	...	3,156	1,892	2,31,914	
5	Surat ...	11,91,668	...	11,91,668	11,84,400	...	11,84,400	4,757	...	2,511	4,500	11,88,900	
6	Thána ...	12,25,686	...	12,25,686	12,20,020	...	12,20,020	5,666	...	...	5,925	12,25,945	
7	Bombay ...	44,66,950	2,271	44,69,221	36,62,222	...	36,62,222	8,04,728	...	2,271	8,16,713	44,78,935	
8	Kolába ...	4,49,396	...	4,49,396	4,45,863	...	4,45,863	3,533	...	...	2,575	4,48,438	
9	Ratnágiri ..	2,87,928	2,403	2,90,331	2,31,911	1,884	2,33,795	46,686	8,536	1,314	47,846	2,81,641	
10	Kánara { Below ghat. / Above ghat. }	1,76,179	...	1,76,179	1,47,238	...	1,47,238	28,941	...	...	25,724	1,72,962	
11	Dhárwár ...	5,81,149	894	5,82,043	5,69,665	772	5,70,437	9,216	682	1,708	7,429	5,77,866	
12	Belgaum ...	5,00,819	343	5,01,162	4,73,281	319	4,73,600	25,631	...	1,931	6,736	4,80,336	
13	Bijápur ...	2,05,156	521	2,05,677	2,01,910	521	2,02,431	2,305	14	927	3,550	2,05,981	
14	Sholápur ...	2,32,683	...	2,32,683	2,25,467	...	2,25,467	7,033	...	183	7,170	2,32,637	
15	Sátára ...	1,96,254	...	1,96,254	1,84,820	..	1,84,820	10,948	...	486	14,277	1,99,097	
16	Poona ...	9,25,236	4,051	9,29,287	8,49,119	4,051	8,53,170	70,714	90	5,313	18,849	8,72,019	
17	Ahmednagar ...	2,14,727	...	2,14,727	1,91,155	...	1,91,155	18,385	...	5,187	4,487	1,95,642	
18	Násik ...	3,24,559	...	3,24,559	3,18,689	...	3,18,689	5,870	...	...	5,019	3,23,708	
19	Khándesh ...	12,27,348	6,154	12,33,502	12,16,953	6,154	12,23,107	10,395	...	...	7,127	12,30,234	
	Total ...	1,27,60,140	19,455	1,27,79,595	1,16,62,444	16,519	1,16,78,963	10,66,323	9,322	24,987	9,87,008	1,26,65,971	

APPENDIX N.

Statement explaining the difference between the Collections of Excise Revenue in the Accountant General's Books and those in the Demand, Collection and Balance Statement for the year 1905-1906.

	District.	Amount as per Treasury Account.	Deduct		Net Collections.	Add		Amount as per Demand Collection and Balance Statement (columns 7 and 8 of Appendix M).	Remarks.
			Collections made on account of other Districts.	Collections on account of future Kists.		Collections made in other Districts, &c.	Collections made in advance and subsequently brought to account.		
	1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad	2,40,122	.....	6,023	2,34,099	...	8,149	2,42,248	
2	Kaira	79,493	47,503	1,065	30,925	...	909	31,834	One Treasury.
3	Panch Mahals	101	.....	101	.....	47,503	...	47,503	One Treasury.
4	Broach	2,31,914	.....	1,892	2,30,022	...	2,457	2,32,479	
5	Surat	11,88,900	.....	4,500	11,84,400	...	4,757	11,89,157	
6	Thána	12,25,945	.....	5,925	12,20,020	...	5,666	12,25,686	
7	Bombay	47,41,349	(a) 2,62,414	8,16,713	36,62,222	...	8,04,728	44,66,950	(a) On account of Sind.
8	Kolába	4,48,438	.....	2,575	4,45,863	...	3,533	4,49,396	
9	Ratnágiri	2,81,641	... ..	47,846	2,33,795	...	46,686	2,80,481	
10	Kánara { Below ghat ... / Above ghat ... }	1,63,032	.....	25,724	1,37,308	9,930	28,941	1,76,179	
11	Dhárwár	5,87,796	9,930	7,429	5,70,437	...	9,216	5,79,653	
12	Belgaum	4,80,336	.....	6,736	4,73,600	...	25,631	4,99,231	
13	Bijápur	2,05,981	.....	3,550	2,02,431	...	2,305	2,04,736	
14	Sholápur	2,32,637	.....	7,170	2,25,467	...	7,033	2,32,500	
15	Sátára	1,99,097	.....	14,277	1,84,820	...	10,948	1,95,768	
16	Poona	8,72,019	.....	18,849	8,53,170	...	70,714	9,23,884	
17	Ahmednagar	1,95,642	.....	4,487	1,91,155	...	18,385	2,09,540	
18	Násik	3,23,708	.....	5,019	3,18,689	...	5,870	3,24,559	
19	Khándesh	12,30,234	.....	7,127	12,23,107	...	10,395	12,33,502	
	Total ...	1,29,28,385 +171 (b)	3,19,847	9,87,008	1,16,21,530	57,433	10,66,323	1,27,45,286	(b) Realized at the Rájkot Treasury in Káthiáwár.

R. A. LAMB,
Commissioner of Customs, Salt,
Opium and A'bkári.

APPENDIX O.

Statement showing the Number of Offences against the A'bkári Laws in each District of the Bombay Presidency Proper detected by Government Establishment and the Country Spirit Farmers' men under the heads (1) Offences relating to Liquor and (2) Offences relating to Hemp-drugs, during the year 1905-06.

District.	Cases detected.											
	Offences relating to Liquor.									Offences relating to Hemp-drugs.		
	Illicit Distillation and Possession of Implements, &c., for the same.			Illicit Importation and Possession of Liquor.			Other Miscellaneous Offences.			Illicit Cultivation and Manufacture.		
	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
1 Ahmedabad	19	...	19	32	...	32	84	...	84	...	...	...
2 Kaira	86	6	92	9	1	10	67	8	75	...	...	...
3 Panch Mahals ...	91	8	99	26	2	28	...	...	...	...	...	...
4 Broach	33	6	39	4	...	4	...	...	...	...	...	...
5 Surat	11	15	26	15	14	29	45	13	58	...	...	...
6 Thána	94	14	108	33	2	35	85	2	87	...	...	...
7 Bombay	1	...	1	24	...	24	3	...	3	1	..	1
8 Kolába	7	...	7	6	...	6	6	...	6	...	...	...
9 Ratnágiri	18	...	18	23	...	23	28	...	28	...	...	...
10 Kánara. { Below ghat. / Above ghat. }	...	...	...	9	...	9	61	...	61	...	...	...
11 Dhárwár	14	1	15	10	...	10	24	...	24	1	...	1
12 Belgaum	8	...	8	13	...	13	18	...	18	14	...	14
13 Bijápur	34	...	34	33	2	35	9	...	9	4	...	4
14 Sholápur	...	...	...	15	...	15	...	...	...	...	...	...
15 Sátára	17	...	17	4	...	4	12	...	12	60	...	60
16 Poona	...	...	...	18	...	18	37	...	37	8	...	8
17 Ahmednagar	15	...	15	4	...	4	8	...	8	10	...	10
18 Násik	82	...	82	49	...	49	38	...	38	17	...	17
19 Khándesh	185	...	185	37	...	37	48	...	48	1	...	1
Total . { 1905-1906 ...	715	50	765	364	21	385	573	23	596	116	...	116
Total . { 1904-1905 ...	873	189	1,062	391	20	411	278	6	284	63	...	63

District.	Cases detected—*continued.*												Cases in which Convictions were obtained.
	Offences relating to Hemp-drugs—*continued.*									Total.			
	Illicit Importation.			Illicit Transport, Possession or Sale.			Other Miscellaneous Offences.						
	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	
1	14	15	16	17	18	19	20	21	22	23	24	25	26
1 Ahmedabad	2	...	2	5	...	5	...	...	...	142	...	142	136
2 Kaira	...	...	...	6	...	6	...	...	...	168	15	183	161
3 Panch Mahals ...	31	...	31	1	...	1	18	...	18	167	10	177	174
4 Broach	...	...	...	...	...	...	...	...	...	37	6	43	38
5 Surat	...	...	...	7	...	7	...	...	...	78	42	120	110
6 Thána	...	...	...	...	...	...	1	...	1	213	18	231	200
7 Bombay	11	...	11	60	...	60	...	...	...	100	...	100	83
8 Kolába	...	...	...	...	...	...	...	...	...	19	...	19	17
9 Ratnágiri ...	...	...	...	...	...	...	4	...	4	73	...	73	63
10 Kánara. { Below ghat. / Above ghat. }	...	...	...	1	...	1	1	...	1	72	...	72	60
11 Dhárwár	4	...	4	2	...	2	4	...	4	59	1	60	56
12 Belgaum	2	...	2	...	...	...	...	...	...	55	...	55	44
13 Bijápur	13	...	13	11	...	11	1	...	1	105	2	107	91
14 Sholápur	3	...	3	18	...	18	...	...	...	36	...	36	33
15 Sátára	2	...	2	6	...	6	8	...	8	109	...	109	94
16 Poona	1	...	1	2	...	2	13	...	13	79	...	79	67
17 Ahmednagar	22	...	22	19	...	19	1	...	1	79	...	79	72
18 Násik	123	...	123	8	...	8	17	...	17	334	...	334	295
19 Khándesh	260	..	260	9	...	9	7	...	7	547	...	547	528
Total . { 1905-1906 ...	474	...	474	155	...	155	75	...	75	2,472	94	2,566	2,322
Total . { 1904-1905 ...	286	18	304	109	1	110	26	...	26	2,026	234	2,260	2,041

R. A. LAMB,
Commissioner of Customs, Salt, Opium and A'bkári.

APPENDIX P.

Statement showing the Number of Cases under the Opium Act investigated and the manner in which they were disposed of during the year 1905-06.

British District or Native State.	Number of cases brought up.									Number of persons tried.	Number of persons discharged or acquitted.	Number of persons convicted.	Nature and amount of punishment awarded.					Quantity of contraband opium seized.
	Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total.				Rigorous imprisonment.	Simple imprisonment.	Fines.			
															Total amount adjudged.	Amount recovered.	Imprisonment awarded in default of payment.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
British Districts.																		
													Days.	Days.	Rs. a. p.	Rs. a. p.	Days.	Lbs. t. grs.
1 Ahmedabad ...	...	...	15	...	3	...	...	...	18	19	3	16	90	...	521 0 0	121 0 0	360	7 12 139
2 Kaira ...	...	...	1	...	5	2	...	...	8	8	3	5	37	...	216 0 0	110 0 0	49	3 0 146
3 Panch Mahâls ...	...	...	9	...	7	...	1	...	17	17	1	16	305	1	90 0 0	90 0 0	...	12 1 113
4 Broach ...	...	...	...	...	1	...	...	...	1	1	...	1	1	...	1 0 0	1 0 0	...	0 0 45
5 Surat ...	...	...	1	...	1	...	...	...	2	2	...	2	21	...	10 0 0	10 0 0	...	0 7 2
6 Thána ...	...	...	...	...	2	...	...	...	2	2	2	...	...	...	.....	.....	...	.....
7 Bombay ...	...	...	2	...	2	...	...	...	4	4	1	3	...	...	105 0 0	105 0 0	...	0 34 22
8 Kolába ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	...	.....
9 Ratnágiri ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	...	.....
10 Kánara ... { Below ghat. / Above ghat. }	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	...	.....
11 Dhárwár ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	...	.....
12 Belgaum ...	...	...	3	...	...	...	3	...	6	6	2	4	...	...	165 0 0	45 0 0	60	0 15 67
13 Bijápur ...	...	...	2	...	...	...	...	...	2	2	...	2	...	...	30 0 0	30 0 0	...	0 12 9
14 Sholápur ...	...	...	6	...	...	...	1	...	7	7	2	5	...	...	85 0 0	85 0 0	...	3 22 135
15 Sátára ...	1	...	...	...	...	...	2	...	3	4	2	2	...	...	20 0 0	20 0 0	...	0 6 0
16 Poona ...	2	...	...	...	...	...	2	...	4	4	2	2	...	...	50 0 0	50 0 0	...	0 0 15
17 Ahmednagar ...	...	...	...	...	1	...	...	...	1	1	...	1	...	7	.....	.....	...	0 0 35
18 Násik ...	...	...	6	...	4	...	2	...	12	12	1	11	...	...	237 0 0	237 0 0	...	2 21 90
19 Khándesh ...	...	...	54	...	26	1	1	...	82	82	1	81	...	7	804 0 0	779 0 0	20	14 5 76
Total of British Districts for the year 1905-06 ...	3	..	99	...	52	3	12	...	169	171	20	151	454	15	2,334 0 0	1,983 0 0	489	44 19 165
Do. for the year 1904-05 ...	3	...	136	1	16	1	11	6	174	179	22	157	1,612	107	2,450 4 0	1,949 5 0	237	117 2 125
Native States.																		
1 Cutch ...	...	...	3	...	...	...	...	...	3	3	...	3	...	...	145 1 9	145 1 9	...	4 12 0
2 Káthiáwár ...	...	...	4	...	...	...	...	...	4	4	...	4	300	...	4 0 0	4 0 0	...	33 35 90
3 Cambay ...	...	...	6	...	...	...	...	...	6	6	...	6	...	...	35 0 0	35 0 0	...	0 7 25
4 Pálanpur ...	1	...	21	...	2	...	4	...	28	33	...	33	1,116	30	726 0 0	586 0 0	87	47 2 137
5 Mahi Kántha ...	...	...	4	...	...	...	...	...	4	4	2	2	60	...	10 0 0	10 0 0	...	3 24 169
6 Rewa Kántha ...	...	...	4	...	1	...	...	...	5	5	1	4	15	...	75 0 0	75 0 0	...	0 9 175
7 States under Poona Agency ...	...	...	1	...	...	...	...	...	1	1	...	1	45	...	.....	.....	...	0 2 0
8 Do. Sátára Agency.	...	...	...	...	...	...	1	...	1	1	...	1	...	...	15 0 0	15 0 0	...	.....
Total of Native States for the year 1905-06 ...	1	...	43	...	3	...	5	...	52	57	3	54	1,536	30	1,010 1 9	870 1 9	87	89 14 56
Do. for the year 1904-05 ...	...	...	49	2	16	...	3	1	71	77	14	63	763	49	983 9 3	663 9 3	372	36 39 46
Grand Total of British Districts and Native States for the year 1905-06 ...	4	...	142	...	55	3	17	...	221	228	23	205	1,990	45	3,344 1 9	2,853 1 9	576	133 34 41
Do. for the year 1904-05 ...	3	...	185	3	32	1	14	7	245	256	36	220	2,375	156	3,433 13 3	2,612 14 3	609	154 1 171

R. A. LAMB,

Commissioner of Customs, Salt, Opium and Abkári.

IMPERIAL

Excise Revenue and

DETAIL OF GROSS RECEIPTS DURING

District.	Imported liquors.	Spirits manufactured in India paying duty at higher rates than Ordinary Country Spirit.				Country Spirit.						Toddy.				
												Tree-tax.				Deficiencies in Minimum Guaranteed Revenue for tree-tax.
	License fees.	Duty on Spirits.	Duty on Malt liquors.	License fees.	Total.	Still-head duty.	Deficiencies in Minimum Guarantee.	License fees in Distillery Areas.	Toddy Distillery fees and other Miscellaneous Items.	Out-stills.	Total Country Spirit.	On trees tapped for toddy used in distillation	On trees tapped both for sale of raw toddy and for distillation.	On trees tapped for sale of raw toddy alone.	Total tree-tax Receipts.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1 Ahmedabad	4,661	...	...	...	...	2,10,923	...	...	...	4,064	2,14,992	...	...	125	125	...
2 Kaira	195	...	...	...	...	19,519	8,771	...	...	...	28,290	...	...	10	10	...
3 Panch Mahâls	210	...	...	...	...	45,680	...	...	105	...	45,785	...	...	...	...	...
4 Broach	1,170	...	...	...	...	2,15,370	...	...	52	...	2,15,422	...	...	6,137	6,137	...
5 Surat	2,950	32	...	...	32	7,26,616	...	...	148	...	7,26,764	...	...	2,90,851	2,90,851	...
6 Thána	5,500	...	...	...	...	10,93,398	...	...	...	...	10,93,398	...	...	95,302	95,302	...
7 Bombay	1,33,695	5,511	...	10	5,521	(a) 23,69,169	...	6,29,894	130	...	29,99,193	...	1,88,186	...	1,88,186	...
8 Kolába	1,971	...	...	...	...	4,24,115	...	...	...	...	4,24,115	...	...	12,741	12,741	...
9 Ratnágiri	685	...	...	...	...	76,396	...	...	4,092	...	80,488	67,353	...	76,438	1,63,791	...
10 Kánara . { Below ghat. / Above ghat. }	1,020	...	...	...	...	{ 13,891 / 84,758 }	...	...	{ 694 / ... }	...	{ 14,585 / 84,758 }	19,112	...	27,861	46,973	2,149
11 Dhárwár...	4,915	...	...	...	...	3,25,182	...	...	250	...	3,25,432	...	...	60,843	60,843	...
12 Belgaum	4,488	...	...	...	...	2,78,366	...	46,628	405	...	3,25,399	...	...	38,187	38,187	...
13 Bijápur	1,265	...	...	..	...	62,204	...	...	10	...	62,214	...	...	39,949	39,949	...
14 Sholápur	3,017	...	...	...	...	1,47,709	...	...	...	...	1,47,709	...	...	31,721	31,721	...
15 Sátára	5,852	...	...	...	...	1,27,634	...	29,429	84	...	1,57,147	...	...	274	274	...
16 Poona	16,331	1,006	22,114	...	23,120	6,52,643	...	1,05,903	189	...	7,58,735	...	...	11,977	11,977	...
17 Ahmednagar	3,136	...	...	...	...	1,28,122	...	27,616	...	...	1,55,738	...	...	2,161	2,161	...
18 Násik	3,067	...	...	...	...	2,92,044	5,924	...	145	...	2,98,113	...	...	1,227	1,227	...
19 Khándesh	3,664	...	...	...	...	10,78,747	63,733	...	117	6,233	11,48,830	...	...	...	...	...
Total. 1905-1906 ...	1,97,822	6,549	22,114	10	28,673	83,72,491	78,428	8,39,470	6,421	10,297	93,07,107	106,465	1,88,186	6,95,804	9,90,455	2,149
Total. 1904-1905 ...	2,44,232	3,909	31,027	263	35,199	76,07,467	1,19,813	12,23,758	5,002	7,275	89,63,315	97,313	1,95,754	7,06,410	9,99,477	1,372

(a) Exclusive of Rs. 1,65,464 on account of duty on spirit issued for sale in Sind.

FORM No. 1.

Net Revenue of 1905-1906.

THE YEAR BY DISTRICTS FROM

and Toddy.			Opium and its preparations including Poppy-heads.				Drugs other than Opium.			Fines, Forfeitures and Miscellaneous.					Grand Total.	Total charges as in Form 2.	Net Revenue in the year.
Shop license fees.	Fees for farms for use of trees on Government lands and other Miscellaneous Receipts.	Total toddy Receipts.	Duty.	License fees.	Gain on sale-proceeds of Opium.	Total.	Duty.	License fees.	Total.	Fines and forfeitures under A'bkári Act.	Fines and forfeitures under Opium Act.	Other Items, A'bkári Revenue.	Other Items, Excise Opium Revenue.	Total.			
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
309	25	459	...	35	...	35	15,430	4,464	19,894	30	5	16	30	81	2,40,122	14,552	2,25,570
...	...	10	...	2	...	2	127	3,344	3,471	...	...	22	...	22	31,990	33,914	45,638
...	...	...	...	...	...	...	1,170	405	1,575	...	...	4	...	4	47,604		
4,733	6	10,876	...	...	...	...	3,164	1,282	4,446	...	...	...	...	...	2,31,914	10,672	2,21,242
1,49,287	816	4,40,954	...	5	...	5	10,324	7,802	18,126	60	..	9	...	69	11,88,900	23,224	11,65,676
22,774	1,983	1,20,059	...	2,150	...	2,150	2,341	2,482	4,823	...	...	14	1	15	12,25,945	28,318	11,97,627
62,745	980	2,51,911	(b) 5,90,100	37,565	92,467	7,20,132	2,67,623	31,558	2,99,181	1,502	...	66,667	1,133	69,302	44,78,935	1,67,554	43,11,381
2,569	235	15,545	...	1,156	...	1,156	2,524	3,009	5,533	26	...	90	2	118	4,48,438	15,375	4,33,063
27,819	1,570	1,93,180	...	921	...	921	3,411	2,763	6,174	93	...	100	...	193	2,81,641	25,253	2,56,388
13,189	505	62,816	...	361	...	361	4,824	4,514	9,338	11	...	73	...	84	1,72,962	15,833	1,57,129
1,39,613	812	2,01,268	...	3,230	...	3,230	28,594	14,405	42,989	6	...	...	26	32	5,77,886	19,857	5,58,009
96,419	688	1,37,294	...	1,725	...	1,725	10,152	1,222	11,374	45	...	...	11	56	4,80,336	17,127	4,63,209
91,195	605	1,31,739	...	1,301	...	1,301	4,657	4,701	9,358	54	...	49	1	104	2,05,981	20,310	1,85,671
37,468	357	69,566	...	...	...	...	4,961	7,373	12,334	...	3	2	6	11	2,32 637	8,347	2,24,290
40	26	340	...	10,889	...	10,889	15,946	8,779	24,725	...	...	138	6	144	1,99,097	17,998	1,81,099
19,555	468	32,000	...	...	...	...	23,295	18,509	41,804	3	...	25	1	29	8,72,019	36,755	8,35,234
5,524	71	7,756	...	...	...	...	23,129	5,673	28,802	26	...	184	...	210	1,95,642	40,100	1,55,542
30	11	1,238	...	...	...	...	7,102	11,193	18,295	2,866	...	99	...	2,965	3,23,708	28,987	2,94,721
...	...	...	...	59,564	...	59,564	7,180	9,132	16,312	268	859	321	416	1,864	12,30,234	1,10,360	11,19,874
6,75,279	9,158	16,77,041	(c) 5,90,100	1,18,504	92,467	8,01,471	4,35,944	1,42,610	5,78,554	4,990	867	67,813	1,633 †171	75,303 †171	1,26,65,971 †171	6,34,536	1,20,31,435
6,41,325	8,630	16,50,804	6,83,550	1,87,340	55,033	9,25,923	3,38,284	1,57,883	4,96,167	2,295	1,063	64,988	759 †83	69,110 †83	1,23,84,750 †83	6,33,975	1,17,50,775

†This represents the realizations at Rájkot Treasury on account of Excise Opium.

(*b*) Exclusive of Rs. 96,950 on account of duty on opium issued for sale in Sind.

(*c*) Inclusive of Rs. 52,003 on account of refunds of Opium Pass Fees paid to several Native States (*vide* foot-note (*b*) to Imperial Form No. 2.)

R. A. LAMB,
Commissioner of Customs,
Salt, Opium and A'bkári.

IMPERIAL FORM No. 2.

Excise Charges of 1905-1906.

	District.	Detail of Charges during the year.					Grand Total Charges.	Remarks.
		Establishment.	Travelling Allowance.	Supplies and Services.	Contingencies.	Refunds.		
	1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad	11,001	2,073	755	723	.....	14,552	
2	Kaira	13,781	4,119	2,966	220	12,828	33,914	
3	Panch Maháls							
4	Broach	5,252	1,403	170	87	3,760	10,672	
5	Surat	16,899	3,974	1,367	515	469	23,224	
6	Thána	20,240	6,757	462	530	329	28,318	
7	Bombay—							
	Commissioner of Customs	.....	...	...	49	.....	49	
	Do. Opium Preventive Service...	38,156	9,103	146	613	.....	48,018	
	Collector of Bombay...	48,447	6,534	21,318	4,974	13,629	94,902	
	Collector of Salt Revenue	21,179	486	1,220	1,700	.....	24,585	
8	Kolába	9,846	3,723	256	396	1,154	15,375	
9	Ratnágiri	15,648	3,473	3,881	1,726	525	25,253	
10	Kánara. Below ghat.	9,624	2,567	1,899	594	1,149	15,833	
11	Kánara. Above ghat. Dhárwár	8,456	2,301	183	207	8,710	19,857	
12	Belgaum	9,800	4,306	244	740	2,037	17,127	
13	Bijápur	5,335	2,092	154	161	12,568	20,310	
14	Sholápur	5,831	1,781	138	279	318	8,347	
15	Sátára	13,350	3,217	164	609	658	17,998	
16	Poona	21,205	4,826	326	1,738	8,660	36,755	
17	Ahmednagar	22,106	4,017	1,427	1,095	11,455	40,100	
18	Násik	16,877	2,674	1,192	950	7,294	28,987	
19	Khándesh	70,229	13,692	3,298	18,779	4,362	1,10,360	
	Total Charges. 1905-1906 ...	(a)3,83,262	83,118	41,566	36,685	(b) * 89,905	6,34,536	
	Total Charges. 1904-1905 ...	(a)3,64,488	79,524	38,447	21,581	* 1,29,935	6,33,975	

* Exclusive of the Opium and A'bkári Compensation paid annually to the several Native States in terms of their agreements, as well as that paid to the Bombay Municipality on account of loss of revenue.

(a) No deductions on account of contributions recovered from the Opium Farmers have been made as these contributions are solely utilized for the maintenance of the New Opium Preventive Service.

(b) Inclusive of Rs. 52,003 on account of refund of Opium Pass Fee to several Native States.

R. A. LAMB,
Commissioner of Customs,
Salt, Opium and A'bkári.

IMPERIAL FORM No. 3.

Manufactories, Licenses and Shops.

District.	Manufacture of Liquor. Number of					Vend of Liquor and Drugs. Number of wholesale licenses for sale of						Number of special licenses for retail sale of liquors, otherwise than in ordinary retail shops, *e.g.*, Hotels, Refreshment Rooms and Steamers.				
	Breweries.	Distilleries for the manufacture of spirit paying duty at higher rates than ordinary country spirits.	Country Spirit Distilleries. Central Distilleries, public or private. Mhowra and molasses spirit.	Country Spirit Distilleries. Central Distilleries, public or private. Toddy spirit.	Country Spirit Distilleries. Out-stills.	European liquors imported or manufactured in India.	Methylated spirit.	Country spirit.	Country fermented liquor (toddy).	Opium and its preparations.	Drugs other than Opium (Bhang, Ganja, &c.)	Hotels.	Ordinary Refreshment Rooms and Stalls.	Railway Refreshment Rooms.	Travellers' Bungalows.	Temporary Refreshment Stalls.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1 Ahmedabad	...	...	1	...	...	4	1	...	...	...	2	...	2	(b)2	...	...
2 Kaira	...	...	...	...	...	...	...	...	...	...	1	...	...	1	...	...
3 Panch Mahála	...	...	(a)1	...	...	1	...	...	...	...	1	...	...	2	...	...
4 Broach	...	...	...	...	...	4	...	...	...	...	1	...	...	...	...	...
5 Surat	...	...	2	...	...	3	2	...	...	...	2	...	...	1	...	...
6 Thána	...	...	...	...	...	3	...	...	...	...	...	1	4	2	1	2
7 Bombay	...	...	...	1	...	80	42	1	...	...	3	15	42	(b)1	...	56
8 Kolába	...	...	19	...	...	7	2	...	...	...	...	4	...	2	...	...
9 Ratnágiri	...	...	...	9	...	8	1	...	...	...	...	...	...	...	...	...
10 Kánara. Below ghat.	...	...	...	3	...	4	1	...	...	...	1	...	...	1	...	...
10 Kánara. Above ghat.																
11 Dhárwár	...	...	1	...	...	8	2	...	...	...	4	1	...	3	...	...
12 Belgaum	...	...	1	...	...	10	3	...	...	...	1	...	...	3	...	...
13 Bijápur	...	...	1	...	...	3	...	...	...	...	...	...	...	1	...	...
14 Sholápur	...	...	1	...	...	4	...	...	...	...	...	...	2	2	...	2
15 Sátára	...	...	1	...	...	10	2	...	...	...	1	5	1	1	2	...
16 Poona	1	1	1	...	...	23	8	...	...	...	1	11	1	(c)9	1	27
17 Ahmednagar	...	...	...	...	...	5	1	...	...	...	4	...	...	1	...	...
18 Násik	...	...	1	...	...	...	3	...	...	...	...	...	...	3	1	19
19 Khándesh	...	...	1	...	1	3	...	...	...	...	...	...	...	2	...	19
Total ... 1905-1906 ...	1	1	31	13	1	180	68	1	...	...	22	37	52	37	5	125
Total ... 1904-1905 ...	1	1	32	13	...	193	68	1	...	...	24	38	55	31	5	135

District.	Vend of Liquor and Drugs—*continued*. Number of shops licensed to sell by retail											Remarks.
	European liquors imported or manufactured in India.	Country spirit.	Country fermented liquor (toddy). Domestic consumption licenses.	Country fermented liquor (toddy). Hawking licenses.	Country fermented liquor (toddy). Tree-foot booth licenses.	Country fermented liquor (toddy). Toddy shop licenses.	Country fermented liquor (toddy). Total.	Opium and its preparations. Raw Opium.	Opium and its preparations. For medical purposes (druggist's permits and the like).	Drugs other than Opium (Bhang, Ganja, etc.).	Cocaine licenses.	
1	18	19	20	21	22	23	24	25	26	27	28	29
1 Ahmedabad	9	69	...	...	...	7	7	139	47	36	19	
2 Kaira	2	35	20	...	...	...	20	101	1	12	2	
3 Panch Mahals	...	61	...	...	...	...	...	34	6	6	...	
4 Broach	1	66	17	...	11	24	52	50	17	12	7	
5 Surat	7	278	8,167	11	3	244	8,425	24	26	24	3	
6 Thána	7	334	114	...	187	212	513	17	9	20	9	
7 Bombay	49	294	...	50	100	100	250	12	505	49	179	
8 Kolába	5	187	3	...	17	63	83	14	4	16	...	
9 Ratnágiri	...	187	...	...	...	151	151	10	14	13	...	
10 Kánara. Below ghat.	...	145	...	...	...	105	105	11	.....	21	...	
10 Kánara. Above ghat.												
11 Dhárwár	2	124	...	...	...	123	123	23	4	44	13	
12 Belgaum	...	115	...	...	3	96	99	15	12	24	10	
13 Bijápur	...	71	...	...	1	103	104	15	.....	28	...	
14 Sholápur	6	33	...	...	...	21	21	47	6	26	5	
15 Sátára	1	56	9	...	...	2	11	37	8	28	5	
16 Poona	2	67	...	...	13	45	58	51	42	47	5	
17 Ahmednagar	1	23	...	...	1	7	8	58	4	40	3	
18 Násik	7	103	...	...	...	2	2	40	.....	40	2	
19 Khándesh	5	271	...	...	...	...	...	117	14	73	3	
Total ... 1905-1906 ...	104	2,514	8,330	61	336	1,305	10,032	815	719	559	264	
Total ... 1904-1905 ...	104	2,521	8,329	59	406	1,313	10,107	803	666	545	231	

(a) Exclusive of the distillery at Vádia in the Sankheda Mewás under the Rewa Kántha Agency.

(b) Includes 1 dining car license.

(c) Includes 6 dining car licences.

R. A. LAMB,
Commissioner of Customs,
Salt, Opium and Abkári.

District.	Spirits manufactured in India paying duty at higher rates than ordinary Country Spirits.											Country Spirits issued Public		
	Ordinary Spirits.			Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.		Issues of Imperial Gallons.		
	Issues at average strength of degrees, Imperial Gallon.		Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	At strength of 25° U. P.	At strength of 60° U. P.	At strength of
	Number of Imperial Gallons.	Average strength per Gallon.												
1	2		3	4	5	6	7	8	9	10	11	12	13	14
			Rs. a. p.		Rs. a. p.				Rs. a. p.		Rs. a. p.			
1 Ahmedabad	...	...	...	...	...	...	...	...	...	...	...	...	77,173	75	.....
2 Kaira	...	...	...	...	...	...	...	...	...	...	...	...	12,016	622	.....
3 Panch Mahâls	...	...	...	...	...	...	...	...	...	...	...	...	17,724	74,814	.....
4 Broach	...	...	...	...	...	...	...	...	...	...	...	...	77,485	57,898	.....
5 Surat	...	...	6	15°U.P.	6 0 0	...	...	...	...	...	...	...	205,545	293,160	.....
6 Thâna	...	...	...	...	...	...	...	...	...	...	...	...	165,449	573,045	.....
7 Bombay	...	...	146	0·7°U.P.	6 0 0 and 7 0 0	(*kk*) 4,717	6 0 0	...	...	260	8 0 0	...	150,406	74,163	(20° U. P.) 592,158
8 Kolâba	...	...	...	...	...	...	...	...	...	...	...	...	139,711	48,884	.....
9 Ratnâgiri	...	...	...	...	...	...	...	...	...	...	...	...	52,241	102,093	.....
10 Kânara ... Below ghat	...	...	...	...	...	...	...	...	...	...	...	...	23,924	...	(40° U. P.) 1,879
10 Kânara ... Above ghat	...	...	...	...	...	...	...	...	...	...	...	...	26,022	...	73
11 Dhârwâr	...	...	...	...	...	...	...	...	...	...	...	...	96,383	...	.....
12 Belgaum	...	...	...	...	...	...	...	...	...	...	...	...	71,224	...	.....
13 Bijâpur	...	...	...	...	...	...	...	...	...	...	...	...	19,266	...	.....
14 Sholâpur	...	...	...	...	...	...	...	...	...	...	...	...	42,778	...	.....
15 Sâtâra	...	...	...	...	...	...	...	...	...	...	...	...	35,090	...	.....
16 Poona	...	...	(*ll*) 3,619	0·7°O.P.	6 0 0	...	...	...	...	344,355	0 1 0	164,160	...	.....
17 Ahmednagar	...	...	...	...	...	...	...	...	...	...	...	35,325	...	.....
18 Nâsik	...	...	...	...	...	...	...	...	...	...	...	86,744	47,341	.....
19 Khândesh	...	...	...	...	...	...	...	...	...	...	...	138,333	811,089	.....
Total 1905-1906	...		6 146 3,619	15°U.P. 0·7°U.P. 0·7°O.P.	...	4,717	...	...	...	260	...	344,355	1,636,999	2,093,184	(20° U. P.) 592,158 (40° U. P.) 1,952
Total 1904-1905	...		4 7,753 2,439	15°U.P. 0·7°U.P. 0·7°O.P.	...	6,409	...	...	...	2	...	484,118	1,597,446	1,859,754	(20° U. P.) 550,780 (40° U. P.) 2,114

Note.—Toddy spirit is sold in the Town and Island of Bombay, in the Sâlsette and Bassein Tâlukas of the

(*kk*) Inclusive of 4,450 gallons supplied to the Government Departments, free of duty.

(*ll*) Inclusive of 3,480 gallons supplied to the Government Departments, free of duty.

FORM No. 4.

Consumption.

FROM CENTRAL DISTILLERIES, OR PRIVATE.			OPIUM AND ITS PREPARATIONS.			OTHER DRUGS.			
	Rates of duty.		(*jj*) Issues in sers (1 ser=2 lbs. of 40 tolás each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Prices per ser (2 lbs. of 40 tolás each).		Amount sold by retail in sers (1 ser=2 lbs. of 40 tolás each).			REMARKS.
Equivalent of London Proof of the total of columns 12, 13 and 14.	Strength.	Per Gallon. (*ii*)		Wholesale, that is, price at which Opium is sold from the Treasury.	Retail average price at which Retail Vendors sell.	Bhang.	Ganja.	Other sorts.	
15	16		17	18	19	20	21	22	23
		Rs. a. p.		Rs.	Rs.				
57,910	25° U.P.	2 10 0 (*a*) 0 12 0 (*b*) 2 8 0 (*c*)	5,111	32 to 29	37 to 34	589	2,587	204	(*a*) Applicable to the City, Cantonment and portion within ten miles round.
	60° U.P.	1 6 0 (*a*) 0 6 0 (*b*) 1 5 0 (*c*)							(*b*) Applicable to the Parántij Táluka including Modása Mahál (exclusive of the villages of Deroli, Amodra and Indran) and Rakhial village.
9,261	25° U.P.	2 4 0 (*d*) 1 0 0 (*e*) 0 12 0 (*f*)	1,894	32 to 29	37 to 34	199	519	34	(*c*) Applicable to the rest of the district.
	60° U.P.	1 4 0 (*d*) 0 8 0 (*e*) 0 6 0 (*f*)							(*d*) Applicable to Mátar, Mehmadabad, A'nand, Nadiád and Borsad Tálukas, the town of Dákor, the States of Bhádarwa, Umetha and Dodka Mewás, the tálukas of Ghodásar and Haldarwas and the Bávisi village of Barmuwada.
43,219	25° U.P.	1 0 0 (*g*) 0 12 0 (*h*)	989	32 to 29	37 to 34	169	280	12	(*e*) Applicable to Thásra Táluka (excluding the town of Dákor), the Kapadvanj Táluka, the isolated villages of Deroli, Amodra and Indran of the Modása Mahál of the Ahmedabad District, the Bávisi village of Mahisa and the Khadal Táluka.
	60° U.P.	0 7 0 (*g*) 0 6 0 (*h*)							(*f*) Applicable to Pándu Mewás.
81,273	25° U.P.	2 10 0 (*i*) 2 8 0 (*j*)	1,936	32 to 29	37 to 34	139	841	19	(*g*) Applicable to Western Mahás comprising Godhra, Kálol and Háiol Tálukas.
	60° U.P.	1 6 0 (*i*) 1 5 0 (*j*)							(*h*) Applicable to Eastern Mahás comprising Dohad and Jhálod Tálukas and the Saukheda Mewás.
273,423	25° U.P.	2 8 0 (*k*) 2 4 0 (*l*) 2 0 0 (*m*) 1 12 0 (*n*) 0 12 0 (*o*)	1,140	32 to 29	37 to 34	626	1,168	17	(*i*) Applicable to the City and portion within ten miles round.
	60° U.P.	1 6 0 (*k*) 1 2 0 (*l*) 1 0 0 (*m*) 0 13 0 (*n*) 0 6 0 (*o*)							(*j*) Applicable to the rest of the district.
355,365	25° U.P.	2 10 0 (*p*) 2 0 0 (*q*) 1 12 0 (*r*) 2 8 0 (*s*) 1 10 0 (*t*) 1 8 0 (*u*)	322	29 to 26	39 to 36	87	983	38	(*k*) Applicable to Surat City and portions of Chorási and Olpád Tálukas within 5 miles limit of that City.
	60° U.P.	1 5 0 (*p*) 1 0 0 (*q*) 0 14 0 (*r*) 1 4 0 (*s*) 0 13 0 (*t*) 0 12 0 (*u*)							(*l*) Applicable to portions of Chorási and Olpád Tálukas beyond 5 miles of the Surat City and to western portion of Bulsár, Bárdoli, Mándvi and Chikhli Tálukas.
									(*m*) Applicable to Jaláipur Táluka.
									(*n*) Applicable to Párdi Táluka and to Eastern portion of Bulsár, Bárdoli, Mandvi and Chikhli Tálukas.
									(*o*) Applicable to the Dángs.
616,195	25° U.P.	3 0 0 2 1 6 (*v*)	5,950	32 to 29	42 to 39	4,150	9,252	2,83	(*p*) Applicable to Sálsette and Kalyán Tálukas.
	60° U.P.	1 1 10 (*v*)							(*q*) Applicable to Máhim and Dáhánu Tálukas.
124,337	25° U.P.	2 10 0 (*w*) 2 8 0 (*x*)	230	29 to 26	39 to 36	61	958	5	(*r*) Applicable to the Umbargaon Petha.
	60° U.P.	1 5 0 (*w*) 1 4 0 (*x*)							(*s*) Applicable to the rest of the district, including the Bassein Táluka and the Jawhár State.
80,018	25° U.P.	1 12 0 0 8 4 (*v*)	77	29 to 26	39 to 36	5	806	...	(*t*) This is rate of duty on toddy spirit applicable to Sálsette Táluka. It is exclusive of the drawback on account of tree-tax.
	60° U.P.	0 14 0 0 4 2 (*v*)							(*u*) This is rate of duty on toddy spirit applicable to Bassein Táluka. It is exclusive of the drawback on account of tree-tax.
19,070	25° U.P.	1 12 0 0 8 4 (*v*)	56	29 to 26	39 to 36	2	1,602	...	(*v*) This is rate of duty on toddy spirit exclusive of the drawback on account of tree-tax.
	40° U.P.	1 6 0 0 6 8 (*v*)							(*w*) Applicable to Panvel and Alibág Tálukas.
19,560	25° U.P.	8 4 0							(*x*) Applicable to the rest of the district and Sudhágad Mahál.
	40° U.P.	2 9 0							(*y*) Applicable to the City and portion within ten miles round.
72,287	25° U.P.	3 6 0	419	29 to 26	39 to 36	7	5,488	...	(*z*) Applicable to the rest of the district.
	40° U.P.	2 11 0							(*aa*) Applicable to the City, Cantonment and portion within 10 miles round.
53,418	25° U.P.	3 14 0	281	29 to 26	39 to 36	...	1,909	...	(*bb*) Applicable to the rest of the district.
	60° U.P.	2 1 0							(*cc*) Applicable to Málegaon Táluka.
14,449	25° U.P.	3 4 0	137	29 to 26	39 to 36	6	914	...	(*dd*) Applicable to the tálukas of Báglán, Kalvan and Peint.
	60° U.P.	1 11 0							(*ee*) Applicable to the rest of the district.
32,083	25° U.P.	3 8 0 (*y*) 3 6 0 (*z*)	2,898	29 to 26	34 to 31	33	1,362	122	(*ff*) Applicable to the Western belt consisting only of the Navapur Petha.
	60° U.P.	1 13 0 (*y*) 1 12 0 (*z*)							(*gg*) Applicable to the Central Belt comprising the tálukas of Pimpalner, Nandurbar proper, Sháháda and Taloda and the Mewási villages below ghats.
26,317	25° U.P.	3 10 0	814	29 to 26	39 to 36	11	3,677	...	(*hh*) Applicable to the Eastern Belt comprising the rest of the district.
	60° U.P.	1 14 0							(*ii*) Whether country spirits of any particular strength are issued or not from the Distillery, the rates prescribed for all such issues are shown in this column.
123,120	25° U.P.	4 0 0 (*aa*) 3 14 0 (*bb*)	3,949	29 to 26	34 to 31	193	4,891	1,675	(*jj*) These are really sales of Opium in seers.
	60° U.P.	2 2 0 (*aa*) 2 1 0 (*bb*)							
26,494	25° U.P.	3 10 0	3,048	29 to 26	34 to 31	39	1,301	...	
	60° U.P.	1 14 0							
83,994	25° U.P.	2 6 0 (*cc*) 2 0 0 (*dd*) 2 12 0 (*ee*)	1,606	29 to 26	34 to 31	201	1,804	210	
	60° U.P.	1 3 0 (*cc*) 1 0 0 (*dd*) 1 6 0 (*ee*)							
428,186	25° U.P.	0 12 0 (*ff*) 1 8 0 (*gg*) 2 4 0 (*hh*)	4,474	29 to 26	39 to 36	216	1,707	17	
	60° U.P.	0 6 0 (*ff*) 0 12 0 (*gg*) 1 2 0 (*hh*)							
2,539,919	.....	...	35,327	...	...	6,723	42,049	5,184	
2,383,978	.....	...	37,181	...	...	6,125	38,578	5,434	

Thána District, in the coast tálukas of the Kánara District, and in the whole of the Ratnágiri District.

R. A. LAMB,

Commissioner of Customs, Salt, Opium and A'bkári.

IMPERIAL FORM No. 5.

Incidence of Consumption.

	District.	Population.				Number of Persons per Retail Shop for sale of Liquors.	
		Hindus.	Musalmáns.	Others.	Total.	Country spirits, column 19 of Form 3.	Country fermented liquors, column 24 of Form 3.
	1	2	3	4	5	6	7
1	Ahmedabad ...	.....	.....	.....	795,967	11,536	1,13,709
2	Kaira ...	.....	.....	.....	716,332	20,467	35,817
3	Panch Mahals ...	.....	.....	.....	261,020	4,279	.....
4	Broach ...	.....	.....	.....	291,763	4,421	5,611
5	Surat ...	.....	.....	.....	655,650	2,402	78
6	Thána ...	.....	.....	.....	811,433	2,429	1,582
7	Bombay ...	.....	.....	.....	776,006	2,639	3,104
8	Kolába ...	.....	.....	.....	605,566	3,238	7,296
9	Ratnágiri ...	.....	.....	.....	1,167,927	6,246	7,735
10	Kánara. {Below ghat. / Above ghat.}	.....	.....	.....	454,490	3,134	4,328
11	Dhárwár ...	.....	.....	.....	1,113,298	8,978	9,051
12	Belgaum ...	.....	.....	.....	993,976	8,643	10,143
13	Bijápur ...	.....	.....	.....	735,435	10,358	6,810
14	Sholápur ...	.....	.....	.....	720,977	21,848	34,332
15	Sátára ...	.....	.....	.....	1,146,559	20,474	104,233
16	Poona ...	.....	.....	.....	995,330	14,856	17,161
17	Ahmednagar ...	.....	.....	.....	837,695	36,422	104,712
18	Násik ...	.....	.....	.....	816,504	7,927	408,252
19	Khándesh ...	.....	.....	.....	1,427,382	5,267	.....
	Total ...	.....	.....	.....	15,323,310	6,095	1,527

	District.	Number of Persons per Retail Shop for sale of Drugs.		Gross Excise Receipts per ten thousand of total population to nearest rupee			Net Excise Revenue from all sources per ten thousand of total population, see column 35 of Form 1.	Remarks.
		Opium and its preparations, column 25 of Form 3.	Other Drugs, column 27 of Form 3.	From spirits and fermented liquors, total of columns 2, 6, 12 and 20 of Form 1.	From Opium and its preparations, column 24 of Form 1.	From Drugs other than Opium, column 27 of Form 1.		
	1	8	9	10	11	12	13	14
				Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad ...	5,726	22,110	2,765	.....	250	2,834	
2	Kaira ...	7,092	59,694	398	.....	48	467	
3	Panch Mahals ...	7,677	43,503	1,763	.....	60		
4	Broach ...	5,835	24,314	7,796	.....	152	7,583	
5	Surat ...	27,319	27,319	17,856	.....	276	17,779	
6	Thána ...	47,731	40,572	15,022	26	59	14,759	
7	Bombay ...	64,667	15,837	43,689	9,280	3,855	55,559	
8	Kolába ...	43,255	37,848	7,293	19	91	7,151	
9	Ratnágiri ...	116,793	89,841	2,349	8	53	2,195	
10	Kánara. {Below ghat. / Above ghat.}	41,317	21,642	3,590	8	205	3,457	
11	Dhárwár ...	48,404	25,302	4,775	29	386	5,012	
12	Belgaum ...	66,265	41,416	4,700	17	114	4,660	
13	Bijápur ...	49,029	26,266	2,654	18	127	2,525	
14	Sholápur ...	15,340	27,730	3,055	.....	171	3,111	
15	Sátára ...	30,988	40,949	1,424	95	216	1,580	
16	Poona ...	19,516	21,177	8,341	.....	420	8,392	
17	Ahmednagar ...	14,443	20,942	1,989	.....	344	1,857	
18	Násik ...	20,413	20,413	3,704	.....	224	3,610	
19	Khándesh ...	12,199	19,553	8,074	417	114	7,846	
	Total ...	18,802	27,412	7,316	523	378	7,852	

R. A. LAMB,
Commissioner of Customs, Salt, Opium and Abkári.

No. C.—606 of 1906.

Revenue Department:

Office of the Commissioner in Sind,
Government House, Karáchi, 8th October 1906.

Memorandum.

The Commissioner in Sind has the honour to submit the following report on the administration of the Excise (Abkári and Opium) Department of the Province of Sind for the year ending 31st March 1906. The portion of the report dealing with opium relates exclusively to excise opium in accordance with the orders contained in Government Resolution No. 4679, dated the 20th June 1904.

Important changes and systems in force.

2. There was no change in the systems of taxation of country liquor and intoxicating drugs. The question of revising the Abkári system, particularly that relating to intoxicating liquors, formed the subject of discussion with the Excise Committee assembled under the Government of India's Resolution No. 5001-Exc., dated 7th September 1905, which held its sittings at Kotri and Karáchi in the month of March 1906. The conclusions arrived at by the Committee, so far as this Province is concerned, were fully commented on by the Commissioner and the papers returned with this office No. C.—373, dated 5th June 1906.

3. *Opium.*—At the commencement of the year under report the old monopoly system for the retail vend of opium was superseded by the single shop system, in accordance with the orders contained in Government Resolution No. 1296—31-Confidential of 15th February 1905. Under this system each shop is tendered for separately. The Collector is not bound to accept the highest tender, but is free to select the one he considers most suitable.

For the convenience of licensees who have shops away from the head-quarters town of each district, sub-depôts for the issue of opium have been opened at each táluka head-quarter station. Licensees at district head-quarters obtain the drug from the huzúr depôt.

The opium preventive establishment of 49 Head Constables, which was formerly maintained at the cost of the Opium farmer for the Province, is now paid for by Government. To this establishment have been added 3 Inspectors. Each of the Inspectors have charge of one of the following sections of Railway :—

(1) From Kotri to Quetta *viâ* Dádu and from Ruk to Rohri (North-Western Railway).

(2) From Hyderabad to Bahâwalpur *viâ* Pád Idan (North-Western Railway).

(3) From Karáchi on the North-Western Railway to Bármer on the Jodhpur-Bikánir Railway.

At the close of the year the issue rate of opium was reduced from Rs. 16 to Rs. 14-8-0 per lb. (Government Resolution No. 2514, dated 13th March 1906).

Imperial Form No. 1.

4. The following statement shows the total realizations from liquor, intoxicating drugs and opium during each of the last five years :—

Heads of Revenue.	1901-02.	1902-03.	1903-04.	1904-05.	1905-06.
	Rs.	Rs.	Rs.	Rs.	Rs.
Intoxicating drugs ...	2,53,430	2,39,212	2,37,695	2,69,218	2,86,317
Foreign and other liquors dutiable at tariff rates ...	19,110	18,553	18,330	19,405	19,961
Country spirit	8,46,166	8,58,508	8,57,876	9,32,459	9,52,321
Toddy	1,425	1,197	1,020	1,315	980
Opium	1,31,004	89,150	1,25,945	1,31,150	2,06,144
Miscellaneous	15,979	8,617	13,119	13,125	3,637
Total ...	12,67,114	12,15,237	12,53,985	13,66,672	14,69,360

In the above statement the figures for 1902-03 are calculated on the actuals for the 8 months ending 31st March 1903.

The increase of Rs. 1,02,688 in the total realizations is made up chiefly of increases of Rs. 17,099 under intoxicating drugs, Rs. 19,862 under country liquor and Rs. 74,994 under opium. The revenue from intoxicating drugs has shown a marked improvement and has for the first time exceeded the total obtained under the old farming system which ceased on 1st August 1901. The increase is due in the Karáchi District to keen competition amongst licensees for some of the shops in the Karáchi town, in the Lárkhána District to increased receipts from quantitative duties and also to increased consumption of charas owing to the influx of Pathán labourers employed by Public Works Department Contractors on large public works during the year, and in the Upper Sind Frontier District to a wholesale license having been granted to a licensee to dispose of his old stocks of bháng. The net increase of about Rs. 20,000 under country liquor is contributed by all districts except Lárkhána and Thar and Párkar. Karáchi again shows a substantial increase of Rs. 8,000. Sukkur comes next with an increase of Rs. 7,000 followed by Upper Sind Frontier and Hyderabad with an increase of Rs. 4,000 and 3,000 respectively.

The increase under opium is due to the introduction of the new system described in paragraph 3 above. The license fees form a new item under this system and account for the greater portion of the increase.

5. The issues of country liquor from the Kotri distillery for sale and the importations of Uran liquor during the years 1904-05 and 1905-06 were as follows:—

Imperial Form No. 4.

		1904-05. Gallons.	1905-06. Gallons.
Kotri ...	Weak	9,266	9,558
	Strong	141,830	146,481
Uran ...	Weak	50,240	50,950
	Strong	2,559	2,342
	Total ...	203,895	209,331

The actual sales during the above period were as under:—

	1904-05. Gallons.	1905-06. Gallons.
Karáchi	74,340	76,336
Hyderabad	70,967	72,500
Sukkur	19,304	21,028
Lárkhána	24,185	22,940
Thar and Párkar	8,223	7,829
Upper Sind Frontier	4,973	5,773
Total ...	201,992	206,406

The increase in consumption noticeable in the Karáchi District is attributed to the expansion of trade in the town and Port of Karáchi. In the Sukkur District it is due to the employment of a large number of labourers on the construction of the double line of Railway in the northern portion of the district. The Collector of Hyderabad and the Deputy Commissioner, Upper Sind Frontier, ascribe the increase in their districts to ordinary fluctuations. To the same cause are attributed the decreases observable in the Larkhána and Thar and Párkar Districts. The average consumption per head of population remained the same as in the previous year, *viz.*, 3 drams as against 2·7 drams, the average of the previous five years.

The number of stills licensed in the Central distillery at Kotri was 23 against 21 and the total quantity of liquor manufactured 159,601 gallons against 149,729 gallons as in the previous year. Details of cost of manufacture, of the price charged by distillers and of the maximum retail prices fixed by Government are given in the sub-joined table.

	Plain liquor.		Flavoured liquor.	
	Weak.	Strong.	Weak.	Strong.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Cost of manufacturing per gallon	0 14 3	1 7 3	1 0 6	1 8 9
Average price per gallon at which sold by distillers	1 1 0	1 8 3	1 3 0	1 9 6
Maximum retail prices	1 14 0	2 0 0	2 4 0	2 8 0

Kotri liquor is made chiefly from dates from the Persian Gulf, molasses from Sukkur, and raisins from Afghanistan, while the flavouring ingredients come from Ceylon, the Persian Gulf, the Presidency Proper, the Punjáb and Kandhár. These articles are all exempted from local octroi duties.

Intoxicating Drugs.

6. The receipts from license fees have risen from Rs. 1,34,070 in the previous year to Rs. 1,45,426 in the year under report, and are slightly in excess of the amount realized in 1903-04. As compared with the figures of 1904-05 there has been a decrease of 4,067 seers in the consumption of bháng, and an increase of 198 and 1,201 seers in ganja and charas respectively. The decrease in the sale of bháng is observable in the Hyderabad and Lárkána Districts and is attributed in the former district to the retailers having maintained uniform rates to save themselves from loss by competition and in the latter district to the high prices at which the drug was sold by the manufacturers at Bubak. There is a slight increase in sales in the remaining districts which need not be commented on. The sales of gánja increased in all districts. The increase under charas occurred chiefly in the Sukkur and Thar and Párkar Districts, and is the result in the former of keen competition among the licensees, who reduced their selling prices considerably and thus encouraged a large consumption of the drug, and in the latter of the fact that in the previous year sales had undergone an abnormal reduction owing to the prevalence of famine in the desert tálukas. The decrease of 661 seers in the Hyderabad District is ascribed to the same cause as the falling off in the consumption of bháng. The retail prices ranged almost between the same maximum and minimum limits as in previous years.

Foreign liquor.

7. The imports into Karáchi for the last two years of Foreign spirits (including imports for the Punjáb and other parts of India) as reported by the Chief Collector of Customs are given in the following table :—

	1904-1905.	1905-1906.
	Gallons.	Gallons.
Ale, porter, cider and other fermented liquors	637,936	777,377
Brandy, whisky and other spirits	134,011	153,247
Champagne and other sparkling wines	38,289	47,299
Total ...	810,236	977,923

The sales at licensed foreign liquor shops were as under :—

District	Fermented liquors.	Wines.	Liquors.	Spirits.
	Gallons.	Gallons.	Gallons.	Gallons.
Karáchi	201,704	8,550	1,018	43,864
Hyderabad	12,102	578	214	9,774
Sukkur	3,708	448	232	5,126
Lárkána	403	42	...	738
Thar and Párkar	...	...	...	...
Upper Sind Frontier	74	8	7	174
Total ...	218,041	9,626	1,471	59,676
1904-1905	149,482	9,038	1,223	61,048

The increase in the consumption of fermented liquors is to a great extent only nominal. The figures for 1904-05 did not include beer imported for up-country stations or supplied to the local troops, whereas those for 1905-06 are inclusive of both, the reason for the difference in procedure being that in the former year the contracts were in the the hands of a firm who had an importers' license and were not required to keep regular accounts, while in 1905-06 the bulk of this business was done by wholesale licensees in Karáchi, all sales effected by whom have been brought to account.

The temporary presence of three additional batteries and the opening of the trooping depôt also helped to augment the sales during the year.

It must however be remembered that these figures do not represent the consumption of fermented liquors in Karáchi alone. A large quantity is sent up-country, to the Punjáb and Baluchistán.

8. The quantity of opium issued from the Huzûr depôts and sub-depôts to licensees amounted to 18,574 lbs., and the amount realized by Government was Rs. 2,95,250. The prime cost of this opium was Rs. 2,38,569, while packing and conveyance charges amounted to Rs. 2,018, leaving a net profit of Rs. 54,663. The balance in hand in the depôts at the end of the year was 11,912 lbs, valued at Rs. 1,54,806.

Opium Statement I.

9. The total amount of opium consumed was 17,767 lbs. against 18,559 lbs. in the previous year. The decrease of 792 lbs. is due to the maximum selling price of the drug being higher than in the preceding year. The rate of consumption per head of population amounts to ·22 tolas as against ·23 in 1904-05.

Opium Statement II.

10. The total excise opium revenue on the basis of actual sales amounted to Rs. 1,48,553 against Rs. 1,08,272 in 1904-05. The increase is due to realizations on account of license fees consequent on the introduction of the single shop system.

12. The difference between the duty shown in column 2 of opium Statement II and column 9 of Imperial Form I is, as explained in paragraph 13 of the report for 1904-05, accounted for by the fact that while the former represents duty on actual sales, the latter shows the duty on opium issued to licensees from depôts for sale.

13. Statement (*a*) showing demands, collections, refunds, remissions and balance of excise revenue and (*b*) explaining the differences between the collections of excise revenue in the Accountant General's books and those in the foregoing statement are attached (Appendices D and E).

Offences against Excise laws.

14. During the year 14 cases relating to liquor, 41 to intoxicating drugs and 3 to opium were sent up for trial, in which 14, 33 and 3 convictions respectively were secured (*vide* Appendix B and Opium Statement III).

General Remarks.

15. The remarkable features of the year are (1) the rise of revenue from intoxicating drugs so that it reached the normal figure of the old farming system, (2) the introduction of the single shop system for the vend of opium in place of the monopoly system, and (3) the visit of the Excise Committee. In view of possible changes in the system of Abkári administration, so far as liquor is concerned, the consideration of the question of revising the foreign liquor license fees referred to in the previous year's report has for the present been postponed. The question of introducing a system of minimum and maximum prices and the other questions in connection with the working of the intoxicating drugs system, referred to in the correspondence ending with the Commissioner's No. C.—295, dated 5th May 1906, will be reported on in April 1907 as desired in Government Memorandum No. 5434, dated 4th June 1906. The new opium system which was introduced in the current year has so far worked well. The standing orders regarding the opening of the new shops continue to be carefully observed.

The Excise Officers have worked satisfactorily.

I have the honour to be,

Sir,

Your most obedient Servant,

A. D. YOUNGHUSBAND,

Commissioner in Sind.

Note showing corrections required to make Chapter VII of the Government of India Excise (Intoxicating Liquors) Memorandum, relating to the Province of Sind, correct with reference to facts and figures for the year ending 31st March 1906.

Paragraph 207.—The total excise revenue for the year ending 31st March 1906 amounted to Rs. 14·69 lákhs made up as follows:—

	Receipts in lákhs of rupees.	Percentage of total receipts.
Country spirit ...	9·53	64·8
Toddy ...	·01	·1
Duty on country rum, etc. ...	·01	·1
Imported liquors ...	·19	1·3
Opium and its preparations ...	2·06	14·0
Hemp drugs ...	2·86	19·4
Miscellaneous ...	·03	·3
	14·69	100·0

Paragraph 211, line 3.—*For* 1904-05 *read* 1905-06.

Paragraph 211, lines 4 and 5.—*For* Rs. 2,954 *read* Rs. 2,986.

Paragraph 214.—Of the 9·53 lákhs realized from country spirit only ·41 came from distillery and vend-fees, the rest from still-head duty. The issues for consumption amounted to 183,175 proof gallons, which gives an average duty of Rs. 4-14-0 per proof gallon and a total taxation of Rs. 5-1-7.

Paragraph 215.—The quantity of toddy sold in 1905-06 was 6,262 gallons and the revenue realized was Rs. 980.

Paragraph 222.—Calculated on the census returns of 1901, the incidence of excise revenue in Sind for the year ending 31st March 1906 was Re. 0-7-4 per head, of which seven-tenths was derived from liquor.

APPENDIX I.

Column 2, *for* 1904-05 *read* 1905-06.
„ 3 „ 13·66 „ 14·68.
„ 4 „ 0-6-9 „ 0-7-4.
„ 5 „ 68·2 „ 64·8.
„ 7 „ ·0 „ ·1.
„ 8 „ 9·6 „ 14·0.
„ 9 „ 19·7 „ 19·7.

APPENDIX II.

Column 2, *for* 1904-05 *read* 1905-06.
„ 3 „ 8·93 „ 9·12.
„ 4 „ ·36 „ ·41.
„ 5 „ 9·29 „ 9·53.
„ 7 „ 9·29 „ 9·53.
„ 8 „ 178 „ 183.
„ 9 „ 63 „ 65.
„ 10 „ 5-0-2 „ 4-14-0.
„ 11 „ 0-3-6 „ 0-3-7.
„ 12 „ 5-3-8 „ 5-1-7.

By order,
W. F. HUDSON,
Assistant Commissioner in Sind.

APPENDIX A.

District.	Consumption of Country Liquor.				Total Abkári Revenue.			
	1905-06.		Average of previous 5 years.		1905-06.		Average of previous 5 years.	
	Gallons.	Rate of consumption per head of population.	Gallons.	Rate of consumption per head of population.	Realizations	Incidence of taxation per head of population.	Realizations.	Incidence of taxation per head of population.
		Drams.		Drams.	Rs.	Rs. a. p.	Rs.	Rs. a. p.
Karáchi	76,336	8·00	67,619	7·00	3,59,396	0 12 10	3,14,964	0 12 5
Hyderabad ...	72,500	3·61	61,413	3·06	4,66,487	0 7 9	4,52,765	0 7 6
Sukkur	21,028	1·93	16,439	1·50	1,76,133	0 5 5	1,45,714	0 4 5
Lárkhána... ...	22,940	1·68	23,217	1·69	1,68,400	0 4 1	1,66,650	0 4 1
Thar and Párkar...	7,829	1·00	6,649	·80	50,9?4	0 2 1	46,260	0 1 11
Upper Sind Frontier	5,773	·02	5,266	·02	41,494	0 2 10	37,106	0 2 7
Total ...	206,406	3·00	180,603	2·7	12,62,844	0 6 4	11,63,459	0 5 10
Total for 1904-05 .	201,992	3·00	177,527	2·6	12,57,760	0 6 3	11,26,349	0 5 7

APPENDIX B.

Statement showing the number of offences against the A'bkári laws detected during the year ending 31st March 1906.

District.	Liquor.				Hemp Drugs.				Grand Total.	Cases in which convictions were obtained.	
	Illicit distillation and possession of implements, &c., for the same.	Illicit importation and possession.	Miscellaneous.	Total.	Illicit manufacture or cultivation.	Illicit importation or possession.	Miscellaneous.	Total.		Liquor.	Hemp Drugs.
Karáchi ...	...	...	4	4	2	...	4	6	10	4	6
Hyderabad ...	...	...	...	...	4	4	2	10	10	...	4
Sukkur... ...	...	2	1	3	...	4	5	9	12	3	8
Lárkhána ...	...	...	...	...	3	8	...	11	11	...	11
Thar and Párkar.	...	...	1	1	...	...	1	1	2	1	...
Upper Sind Frontier	...	6	...	6	...	4	...	4	10	6	4
Total ...	...	8	6	14	9	20	12	41	55	14	33

By order,

W. F. HUDSON,

Assistant Commissioner in Sind.

APPENDIX C.

Statement showing the quantity of imported denaturalized spirits passed into consumption at the favourable 5 per cent. ad valorem *rate of duty during 1905-1906 in Sind.*

Country from which imported.	Quantity imported.	Quantity locally consumed.	Quantity exported to other Provinces.
	Gals.	Gals.	Gals.
Germany	1,826	.....	.....
Total ...	1,826	*	*

* Details of quantity locally consumed and that exported to other parts of India are not available.

APPENDIX D.

Statement showing demands, collections, refunds, remissions and balances of Excise revenue for the year 1905-06.

District.	Demand of the year.	Arrears outstanding.	Total demand.	Collections made during the year against total in Column 4.			Advance collections made in the previous year against current demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (column 4 minus columns Nos. 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (columns 7 and 11).
				Current.	Arrear.	Total.					
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karáchi	4,24,947	2,956	4,27,903	4,18,966	2,956	4,21,922	5,491	...	490	6,004	4,27,926
Hyderabad	5,87,256	1,177	5,88,433	5,49,435	615	5,50,050	37,774	26	583	33,872	5,83,922
Sukkur	2,28,439	72	2,28,511	2,11,304	72	2,11,376	17,135	...	...	18,958	2,30,334
Lárkhána	2,03,219	823	2,04,042	1,89,846	70	1,89,916	13,373	753	...	13,754	2,03,670
Thar and Párkar ...	1,21,510	122	1,21,632	1,14,250	122	1,14,372	7,260	...	...	7,632	1,22,004
Upper Sind Frontier.	49,907	...	49,907	46,328	...	46,328	3,579	...	...	2,981	49,309
Total ...	16,15,278	5,150	16,20,428	15,30,129	3,835	15,33,964	84,612	779	1,073	83,201	16,17,165

By order,

W. F. HUDSON,

Assistant Commissioner in Sind.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

APPENDIX E.

Statement showing the difference between the collections of Excise Revenue in the Accountant General's books, and those in the Demand, Collection and Balance Statement for the year 1905-06.

District.	Amount as per Treasury accounts.	Deduct.		Net collections.	Add.		Amount as per demand collection and balance statement (columns 7 & 8 of Statement D).
		Collections made on account of other districts.	Collections on account of future kists.		Collections made in other districts.	Collections made in advance and subsequently brought to account.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karáchi	7,36,794	3,08,868	6,004	4,21,922	...	5,491	4,27,413
Hyderabad	3,24,324	88,813	33,872	2,01,639	3,48,411	37,774	5,87,824
Sukkur	1,70,279	...	18,958	1,51,321	60,313	17,135	2,28,511*
Lárkhána	1,18,901	...	13,754	1,05,147	84,769	13,373	2,03,289
Thar and Párkar ...	89,668	...	7,632	82,036	32,336	7,260	1,21,632
Upper Sind Frontier ...	36,830	...	2,981	33,849	12,479	3,579	49,907
Total ...	14,76,796	3,97,681	83,201	9,95,914	5,38,308	84,612	16,18,576

* The figures in column 8 do not include Rs. 258 due to over-collections which have been refunded.

OPIUM STATEMENT No. I.

Statement showing the quantities of opium actually passed into consumption, the rate of consumption per head of population, the number of shops licensed for the sale of opium and the number of licenses granted to Medical Practitioners.

Name of District.	Population (Census 1901).	Total sales of opium.	Rate of Consumption per head of Population.	Number of licensed opium shops.	Number of licenses granted to Medical Practitioners.	Remarks.
		Lbs.	Tolas.			
Karáchi	446,513	3,398	·30	47	3	
Hyderabad	963,210	5,737	·23	90	...	
Sukkur	523,345	2,729	·21	42	5	
Lárkhána	656,083	1,824	·11	33	1	
Thar and Párkar	389,714	3,640	·37	50	...	
Upper Sind Frontier	232,045	439	·08	9	...	
Total for 1905-1906 ...	3,210,910	17,767	·22	271	9	
Total for 1904-1905 ...	3,210,910	18,559	·23	287	9	

By order,
W. F. HUDSON,
Assistant Commissioner in Sind.

OPIUM STATEMENT No. II.

Statement showing the Excise Opium Revenue from all sources for the year 1905-1906.

District.	Opium duty on actual sales.	License fees.	Profit on sale of Government opium.	Fines and confiscations.	Miscellaneous receipts.	Total.	Duty on opium supplied to Native States.	Refunds granted to Native States.	Net duty on opium supplied to Native States.	Total Excise Revenue.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.		Rs.	Rs.	Rs.				Rs.
Karáchi	17,475	11,045	...	31	23	28,574	...	...	...	28,574
Hyderabad	29,505	19,004	...	287	15	48,811	...	...	...	48,811
Sukkur	14,035	7,822	...	1	12	21,870	...	...	...	21,870
Lárkhána	9,381	5,107	...	...	1	14,489	...	...	...	14,489
Thar and Párkar	18,720	11,589	...	855	1	31,165	...	...	...	31,165
Upper Sind Frontier ...	2,258	1,391	...	...	...	3,649	...	...	...	3,649
Total for 1905-1906 ...	91,374	55,958	...	1,174	52	1,48,558	...	...	...	1,48,558
Total for 1904-1905 ...	95,447	* 12,718	...	47	60	1,08,272	...	...	...	1,08,272

* This represents the amount of contribution levied from opium farmers on account of establishment charges.

OPIUM STATEMENT No. III.

Statement showing the number of cases under the Opium Act investigated and the manner in which they were disposed of.

District.	Number of Cases.									Number of persons tried.	Number of persons discharged or acquitted.	Number of persons convicted.	Nature and Amount of Imprisonment.					Quantity of contraband opium seized.
	Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal sale of opium.	Breach of conditions of licenses.	Illegal export of opium.	Total.				Rigorous imprisonment.	Simple imprisonment.	Fines.			
															Total adjudged.	Amount recovered.	Imprisonment awarded in default of payment.	
																		Tolas. g.
Karáchi	...	...	1	...	...	1	...	...	2	2	...	2	...	...	31	31	...	3 0
Hyderabad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sukkur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Lárkhána	...	...	...	...	...	1	...	...	1	2	...	2	...	...	40	40	...	6 0
Thar and Párkar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total for 1905-1906 ...	...	...	1	...	...	2	...	...	3	4	...	4	...	...	71	71	...	9 0
Total for 1904-1905 ...	...	...	7	...	...	...	...	...	7	7	2	2	...	One month each.	95	95	...	78 0

By order,

W. F. HUDSON,

Assistant Commissioner in Sind.

IMPERIAL FORM No. 1.

Excise Revenue and Net Revenue of 1905-06.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Detail of Gross Receipts during the year by Districts from													
District.	Imported liquors.	Spirits manufactured in India paying duty at higher rates than ordinary country spirit.	Country Spirits and Fermented Liquors.					Opium and its preparations, including Poppy-heads.				Drugs other than Opium.		
												Gánja, Bháng, etc.		
	License fees.	Duty on spirits.	Still-head duty.	License fees for sale of country spirit.	Toddy-shop license fees.	Distillery fees and other miscellaneous items.	Total.	Duty.	License fees.	Gain on sale-proceeds of opium.	Total.	Fees on Permits.	License fees.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karáchi	13,409	909	2,87,307	12,676	965	...	3,00,948	17,753	11,045	10,083	38,881	16,223	27,907	44,130
Hyderabad	3,105	.....	3,46,525	12,666	...	2,986	3,62,177	32,780	19,004	18,992	70,776	46,044	52,173	98,217
Lárkhána	408	.....	1,17,494	4,205	15	...	1,21,714	9,597	5,107	5,795	20,499	25,498	20,709	46,207
Sukkur	2,025	.....	94,968	4,391	...	...	99,359	14,410	7,822	8,155	30,387	51,468	23,215	74,683
Thar and Párkar ...	...	.....	38,601	2,306	...	...	40,907	18,720	11,589	10,295	40,604	1,658	8,369	10,027
Upper Sind Frontier.	105	.....	26,897	1,299	...	...	28,196	2,263	1,391	1,343	4,997	.....	13,059	13,059
Total ...	19,052	909	9,11,792	37,543	980	2,986	9,53,301	95,523	55,958	54,663	2,06,144	1,40,891	1,45,426	2,86,317
Total for 1904-05 ...	18,597	808	8,93,205	36,300	1,315	2,954	9,33,774	93,136	...	38,014	1,51,150	1,35,148	1,34,070	7,69,218

1	16	17	18	19	20	21	22	23	24
	Detail of Gross Receipts during the year by Districts from								
District.	Fines, Forfeitures and Miscellaneous.					Grand Total.	Total Charges as in Form 2.	Net Revenue in the year.	Remarks.
	Fines and forfeitures under A'bkári Act.	Fines and forfeitures under Opium Act.	Other items, A'bkári Revenue.	Other items, Excise Opium Revenue.	Total.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karáchi	.....	31	.....	23	54	3,93,331	3,275	3,90,056	
Hyderabad	2	287	2,986	15	3,290	5,37,585	15,747	5,21,818	
Lárkhána	.....	...	77	1	78	1,88,900	6,048	1,82,852	
Sukkur	66	1	.....	12	79	2,06,533	5,993	2,00,540	
Thar and Párkar ...	.....	...	.....	1	1	91,539	4,613	86,926	
Upper Sind Frontier.	134	...	.....	1	135	46,492	2,648	43,844	
Total ...	202	319	3,063	53	3,637	14,69,360	43,324	14,26,036	
Total for 1904-05 ...	133	47	167	12,778	13,125	13,66,672	35,203	13,31,469	

By order,

W. F. HUDSON,

Assistant Commissioner in Sind.

IMPERIAL FORM No. 2.

Excise Charges of 1905-1906.

1	2	3	4	5	6	7	8
District.	Detail of Charges during the year.					Grand Total Charges.	Remarks.
	Establishment.	Travelling Allowance.	Supplies and Services.	Contingencies.	Refunds.		
	Rs.	Rs.	Rs. a.	Rs.	Rs.	Rs. a.	
Karáchi ... ... A'bkári ...	3,667	11	.....	754	679	5,111 0	
Opium ...	1,121	323	.....	1,720	.....	3,164 0	
Total ...	4,788	334	.....	2,474	679	8,275 0	
Hyderabad ... ... A'bkári ...	10,394	5	13 0	892	29	11,333 0	
Opium ...	2,841	.....	1,240 0	78	255	4,414 0	
Total ...	13,235	5	1,253 0	970	284	15,747 0	
Lárkhána ... ... A'bkári ...	2,587	410	.....	1,359	.....	4,356 0	
Opium ...	969	360	.....	363	.....	1,692 0	
Total ...	3,556	770	.....	1,722	.....	6,048 0	
Sukkur ... ... A'bkári ...	2,100	323	.....	622	.....	3,045 0	
Opium ...	1,686	1,170	.....	92	.....	2,948 0	
Total ...	3,786	1,493	.....	714	.....	5,993 0	
Thar and Párkar ... A'bkári ...	.....	.....	.....	215	.....	215 0	
Opium ...	2,763	1,078	238 0	319	.....	4,398 0	
Total ...	2,763	1,078	238 0	534	.....	4,613 0	
Upper Sind Frontier ... A'bkári ...	.....	.....	65 0	104	.....	169 0	
Opium ...	1,339	975	.....	165	.....	2,479 0	
Total ...	1,339	975	65 0	269	.....	2,648 0	
Total Charges for the year 1904-1905 .	29,467	4,655	1,556 0	6,683	963	43,324 0	
Total for 1903-1904 ...	27,263	1,920	358 8	5,008	648	35,202 8	

By order,

W. F. HUDSON,

Assistant Commissioner in Sind.

IMPERIAL FORM No. 3.

Manufactories, Licenses and Shops.

1	2	3	4	5	6	7	8	9	10	11	12
	Manufacture of Liquor.				Vend of Liquor and Drugs.						
	Number of				Number of wholesale licenses for sale of						
District.	Breweries.	Distilleries for the manufacture of spirit paying duty at higher rates than ordinary country spirits.	Country Spirit Distilleries.		European liquors imported or manufactured in India.	Methylated spirits.	Rectified spirits.	Country spirit.	Country fermented liquor (toddy).	Opium and its preparations.	Drugs other than Opium.
			Central Distilleries, public or private. Mhowra and molasses spirit.	Out-stills.							
Karáchi ...	...	...	...	...	31	12	3	4	...	...	4
Hyderabad ...	...	...	1	...	7	3	...	3	...	...	5
Lárkhána ...	...	...	...	...	2	...	...	3	...	...	8
Sukkur ...	...	...	...	...	5	...	2	5	...	...	10
Thar and Párkar ...	...	...	...	...	...	...	...	...	...	...	1
Upper Sind Frontier...	...	...	...	...	1	...	...	3	...	...	2
Total ...	...	...	1	...	46	15	5	18	...	...	30
Total for 1904-1905 ...	...	...	1	...	43	19	2	18	...	...	39

1	13	14	15	16	17	18	19	20	21	22	23	24
	Vend of Liquor and Drugs—*continued.*											
	Number of special licenses for retail sale of liquors, otherwise than in ordinary retail shops, *e. g.*, Hotels, Refreshment Rooms and Steamers.					Number of shops licensed to sell by retail.						
District.	Hotels.	Ordinary Refreshment Rooms and Stalls.	Railway Refreshment Rooms.	Traveller's Bungalows.	Temporary Refreshment Stalls.	European liquors imported or manufactured in India.	Country spirit.	Country fermented liquor (toddy). Toddy-shop licenses.	Opium and its preparations. Raw Opium.	For medical purposes (druggists' permits and the like).	Drugs other than Opium (Bhang, Ganja, etc.).	Remarks.
Karáchi ...	5	8	2	...	63	5	62	9	47	3	(*a*)71	(*a*)Includes 6 shops for the sale of cocaine.
Hyderabad ...	2	1	1	...	1	...	90	...	90	...	(*b*)131	(*b*) Do. 7 shops do.
Lárkhána ...	...	...	2	...	...	...	56	1	33	1	122	
Sukkur ...	...	2	3	...	13	...	49	...	42	5	103	
Thar and Párkar ...	...	...	...	...	...	...	17	...	50	...	28	
Upper Sind Frontier.	...	...	...	...	...	...	18	...	9	...	39	
Total ...	7	11	8	...	77	5	292	10	271	9	494	
Total for 1904-1905 .	7	10	8	...	53	4	291	9	237	9	485	

By order,

W. F. HUDSON,

Assistant Commissioner in Sind.

IMPERIAL FORM No. 4.

Duty and Consumption.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	SPIRITS MANUFACTURED IN INDIA PAYING DUTY AT HIGHER RATES THAN ORDINARY COUNTRY SPIRITS.										COUNTRY SPIRITS ISSUED FROM CENTRAL DISTILLERIES, PUBLIC OR PRIVATE.			
	Ordinary Spirits.		Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.		Issues of Imperial Gallons.			
											Uran Liquor.		Kotri Liquor.	
District.	Issues at average strength of 25° Imperial Gallon.	Rate of duty per Imperial Gallon of ( ) London Proof.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon of ( ) London Proof.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	At strength of 25° to 28° U. P.	At strength of 32° U.P. and London Proof.	At strength of 35° to 40° U. P.	At strength of 4° to 8° U. P.
	Doz.	Rs.	Doz.	Rs.	Doz.		Doz.		Doz.	Rs. a	Gals.	Gals.	Gals.	Gals.
Karáchi	116	6	22	6	20	5 per cent. *ad valorem*.	...	...	...	...	46,386	2,288	677	23,935
Hyderabad	...	...	...	...	...	...	...	...	...	...	4,539	54	2,423	65,852
Lárkhána	...	...	...	...	...	...	...	...	...	...	.....	.....	1,274	22,830
Sukkur	...	...	...	...	...	...	...	...	...	...	.....	.....	4,239	18,182
Thar and Párkar	...	...	...	...	...	...	...	...	...	...	.....	.....	137	7,692
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	...	25	.....	808	4,940
Total ...	116	6	22	6	20	...	...	...	...	...	50,950	2,342	9,558	146,431
Total for 1904-1905 ...	80	6	30	6	50	...	...	...	4,033	0 1	50,240	2,559	9,266	141,830

1	16	17		18	19	20	21			22
	COUNTRY SPIRITS ISSUED FROM CENTRAL DISTILLERIES, PUBLIC OR PRIVATE—*continued.*			OPIUM AND ITS PREPARATIONS.			OTHER DRUGS.			
	Issues of Imperial Gallons—*contd.*	Rates of duty.			Prices per ser (2 lbs. of 40 tolas each).		Amount sold by retail in sers (1 ser = 2 lbs. of 40 tolas each).			
District.	Equivalent of London proof of the total of columns 12, 13, 14 and 15.	Strength.	Per Gallon.	Issues in sers (1 ser = 2 lbs. of 40 tolas each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amounts sold by retail).	Wholesale, that is, price at which opium is sold from the Treasury.	Retail average price at which retail vendors sell.	Bhang.	Ganja.	Charas.	Remarks.
	Gals.		Rs. a. p.	S.	Rs.	Rs.	S.	S.	S.	
Karáchi	61,896	Kotri.		1,726	Rs. 32 till 15th March 1906 and thereafter Rs. 29.	Rs. 40 till 15th March 1906, and thereafter Rs 37.	7,960	400	2,640	
Hyderabad	66,799	35° to 40°	2 10 0	3,187			37,687	101	3,599	
Lárkhána	22,256	4° to 8°	5 0 0	933			28,930	4	1,410	
Sukkur	19,741	Uran.		1,401			40,028	90	2,835	
Thar and Párkar	7,316	25° to 28°	3 0 0	1,820			4,822	13	1,014	
Upper Sind Frontier	5,167	12° to L. P.	5 0 0	220			4,453	1	727	
Total ...	183,175	.....	...	9,287	...	.....	123,880	609	12,225	
Total for 1904-1905 ...	178,287	.....	...	9,054	...	.....	127,947	411	11,024	

By order,

W. F. HUDSON,
Assistant Commissioner in Sind.

IMPERIAL FORM No. 5.

Incidence of Consumption.

1	2	3	4	5	6	7
District.	Population.				Number of Persons per Retail Shop for sale of Liquors.	
	Hindus.	Musalmans.	Others.	Total.	Country Spirits, column 19 of Form 3.	Country Fermented Liquors, column 20 of Form 3.
Karáchi	93,085	344,514	8,914	446,513	7,202	49,612
Hyderabad... ...	236,356	725,192	1,662	963,210	10,702	...
Lárkhána	97,687	557,651	745	656,083	11,716	656,083
Sukkur	143,299	379,189	857	523,345	10,681	...
Thar and Párkar ...	158,062	230,749	903	389,714	22,924	...
Upper Sind Frontier.	22,765	209,192	88	232,045	12,891	...
Total ...	751,254	2,446,487	13,169	3,210,910	10,996	32,109
Total for 1904-1905	751,254	2,446,437	13,169	3,210,910	11,034	49,613

1	8	9	10	11	12	13	14
District.	Number of Persons per Retail Shop for sale of Drugs.		Gross Excise Receipts per ten thousand of Total Population to nearest Rupee.			Net Excise Revenue from all sources per ten thousand of total population, see column 23 of Form 1.	Remarks.
	Opium and its preparations, column 21 of Form 3.	Other Drugs, column 23 of Form 3.	From Spirits and Fermented Liquors, total of columns 2, 3 and 8 of Form 1.	From Opium and its preparations, column 12 of Form 1.	From Drugs other than Opium, column 15 of Form 1.		
			Rs.	Rs.	Rs.	Rs.	
Karáchi	9,500	6,869	7,066	871	988	8,736	
Hyderabad	10,702	7,768	3,792	735	1,020	5,428	
Lárkhána	19,887	5,378	1,882	312	704	2,787	
Sukkur	12,461	4,984	1,937	581	1,427	3,834	
Thar and Párkar ...	7,794	13,918	1,050	1,047	257	2,230	
Upper Sind Frontier.	25,783	5,950	1,220	216	563	1,889	
Total ...	11,848	6,500	3,031	642	892	4,441	
Total for 1904-1905	11,188	6,620	2,969	408	839	4,143	

By order,
W. F. HUDSON,
Assistant Commissioner in Sind.

No. 90 of 1906.

A'bkári Office,
Aden, 2nd June 1906.

From

LIEUT. A. H. E. MOSSE,
Collector of Abkári and Salt Revenue,
Aden;

To

THE COMMISSIONER OF A'bkári,
Aden.

Sir,

I have the honour to submit the following Report on the Administration of the A'bkári and Opium Departments in Aden and Perim, for the official year ending 31st March 1906.

I have the honour to be,
Sir,
Your most obedient servant,
A. H. E. MOSSE, Lieut.,
Collector of A'bkári and Salt Revenue, Aden.

REPORT ON THE ADMINISTRATION OF THE A'BKA'RI DEPARTMENT IN ADEN AND PERIM FOR THE OFFICIAL YEAR 1905-06.

I.—The Constitution of the Department and System of Administration.

1. The sanctioned strength of the Department and sources of Revenue remains unaltered.

2. At Perim no separate Excise Establishment is maintained the work of the A'bkári being carried out by the local Police.

II.—Financial Results of the year's Administration.

3. The realizations and the expenditure of the year under report are detailed in the following tables with those of the previous year :—

Receipts.

Items.	Aden.		Perim.		Total.	
	1904-05.	1905-06.	1904-05.	1905-06.	1904-05.	1905-06.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Duty on imported foreign liquors	77,774	69,268	960	802	78,734	70,070
2. License fees for the sale of foreign liquors ..	5,850	5,850	100	100	5,950	5,950
3. Still-head duty on country liquor	24,353	25,264	...	...	24,353	25,264
4. License fees for the manufacture and sale of country liquor.	400	400	...	...	400	400
5. License fees for the manufacture and sale of intoxicating drugs.	1,525	2,000	...	...	1,525	2,000
6. Duty on the intoxicating drugs	1,640	1,430	...	...	1,640	1,430
7. Miscellaneous	1,772	2,244	...	...	1,772	2,244
Total ...	1,13,314	1,06,456	1,060	902	1,14,374	1,07,358

Expenditure.

Items.	Aden.	
	1904-05.	1905-06.
	Rs.	Rs.
1. Establishment	8,594	9,847
2. Contingencies	813	805
Total ...	9,407	10,652

4. The excess in the expenditure is chiefly attributed to the Travelling Allowances of Inspector Connell, from Málegaon to Aden, and for providing passages for the family of the late Inspector Gilder, from Aden to Bombay, *vide* Government Resolution No. 47, dated 4th January 1906, Revenue Department.

III.—Imported Foreign Liquors.

5. Details of the quantity of imported foreign wines, spirits and liquors passed for consumption in Aden and Perim respectively during 1904-05 and 1905-06, are contrasted in the following table :—

Items.	Aden.		Perim.		Total, Aden and Perim.		Aden.		Perim.	
	1904-05.	1905-06.	1904-05.	1905-06.	1904-05.	1905-06.	Increase.	Decrease.	Increase.	Decrease.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1. Liquors, *viz.*, ale, beer and other fermented liquors ...	223,411	229,223	808	658	224,219	229,881	5,812	...	...	150
2. Rum	3,410	3,261	...	6	3,410	3,267	...	149	6	...
3. Spirits, *viz.*, brandy, whisky, gin and other sorts ...	14,583	12,325	250	178	14,833	12,503	...	2,258	...	72
4. Spirits used in arts and unfit for human consumption	19	27	11	6	30	33	8	...	...	5
5. Wines, *viz.*, champagne and other sparkling wines ...	509	361	26	18	535	379	...	148	...	8
6. Wines, *viz.*, port, claret, sherry and other sorts ...	6,184	4,765	126	118	6,310	4,883	...	1,419	...	8
7. Liqueurs	340	256	4	27	344	283	...	84	23	...
Total ...	248,456	250,218	1,225	1,011	249,681	251,229	5,820	4,058	29	243

6. Thirteen licenses were issued in Aden and one in Perim, for the sale of imported foreign liquors, against the same number in 1904-05.

IV.—Country Liquor.

7. The quantity manufactured in Aden, during the year, together with that of the previous year, is given in the subjoined statement :—

Items.	1904-05.	1905-06.
In Aden.	Gallons.	Gallons.
Date Liquor 50° U.P.	10,450	10,850
Do. 25° U.P.	54	50
In Perim.		
Nil	.....	.....
Total ...	10,504	10,900

V.—Intoxicating Drugs.

8. The details of the consumption of Intoxicating Drugs, including Opium, are given in the following table, together with those of the previous year :—

District.	Gánja.		Májum.		Bháng.		Opium.	
	1904-05.	1905-06.	1904-05.	1905-06.	1904-05.	1905-06.	1904-05.	1905-06.
	M. lbs. t.	M. lbs. t.	M. lbs. t.	M. lbs. t.	M. lbs. t.	M. lbs. t.	M. lbs. t.	M. lbs. t.
Aden and Shaik Othman	28 16 0	23 25 12	.....	0 1 32	5 20 0	0 23 30	4 8 0	5 15 0
Perim	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	28 16 0	23 25 12	.....	0 1 32	5 20 0	0 23 30	4 8 0	5 15 0

OPIUM.

VI.—The Year's Transactions.

One hundred and fifty-seven lbs. 20 tolas of Opium were sold during the year against 120 lbs. in 1904-05. The Opium Revenue amounted to Rs. 3,670 as shown in the following table compared with that of the previous year :—

Items.	1904-1905.	1905-1906.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Sale of Excise Opium ...	1,640 0 0	2,520 0 0	880 0 0	.....
License fee for Opium Farm.	1,230 0 0	1,125 0 0	.....	105 0 0
Fines	.....	25 0 0	25 0 0	.....
Total ...	2,870 0 0	3,670 0 0	905 0 0	105 0 0

VII.—Incidence of Taxation.

9. The incidence of A'bkári Taxation per head of population (according to Census returns of 1901) for the year under report and the previous year is noted in the statement given below:—

Place.	Population as per Census of 1901.	1904-1905.		1905-1906.	
		Realization.	Incidence of Taxation per head.	Realization.	Incidence of Taxation per head.
		Rs.	Rs. a. p.	Rs.	Rs. a. p.
Aden	42,738	1,13,314	2 10 5	1,06,456	2 7 10
Perim	1,236	1,060	0 13 10	902	0 9 2
Total ...	43,974	1,14,374	.....	1,07,358	.....

VIII.—Offences.

10. There were five offences detected during the year against the A'bkári Law, and these were classed under "Illegal importation of liquor". In all cases the accused were fined.

IX.—Conduct of the Staff.

The office of Inspector of A'bkári was held for the first two months of the year under record by Mr. W. Gilder, who unfortunately died in May. He was succeeded by Mr. W. Connell who held the appointment during the remainder of the year. I am glad to be able to give a very satisfactory report of this Officer's work.

The posts of Gauger and Sub-Inspector continued to be held by Messrs. Coutinho and De'Souza, who have given satisfaction.

I have the honour to be,
Sir,
Your most obedient servant,
A. H. E. MOSSE, Lieut.,
Collector of A'bkári, Aden.

No. 3476 of 1906.

Aden Residency, the 13th June 1906.

Forwarded, with compliments, to the Secretary to Government, Revenue Department, Bombay.

E. DeBRATH, Maj.-Genl.,
Offg. Political Resident.

Digitized with financial assistance from the Government of Maharashtra on 11 July, 2017